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February 13, 1998

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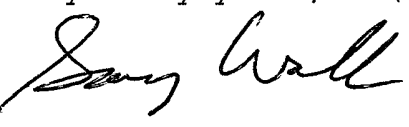
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Ladies and Gentlemen:

Enclosed herewith please find an original and a copy of Articles and Certificate of Merger of Domestic and Foreign Corporations into Mariko, Inc., a Florida corporation under §607.1107 of the Florida Business Corporation Act and §907 of the New York Business Corporation Law, together with our check in the amount of \$70.00 for the filing fee and a stamped, self-addressed envelope.

Please file the Articles and Certificate of Merger and return a date stamped copy to us in the enclosed envelope.

Thank you for your assistance.

Very truly yours,  
  
Gary Walk

GW/bac  
enc.

cc: Peter Kiyokawa

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FILED  
98 FEB 17 AM 8:25  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

FEB 7 8 1998

ARTICLES OF MERGER  
Merger Sheet

MERGING: -----

MARIKO, INC., a New York corporation not authorized to transact business in  
Florida

INTO

**MARIKO, INC.**, a Florida corporation, P98000006569.

File date: February 17, 1998

Corporate Specialist: Thelma Lewis

ARTICLES AND CERTIFICATE OF MERGER OF  
DOMESTIC AND FOREIGN  
CORPORATIONS INTO  
MARIKO, INC., A FLORIDA CORPORATION

FILED  
98 FEB 17 AM 8:25  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

UNDER § 607.1107 OF THE FLORIDA BUSINESS CORPORATION ACT  
AND § 907 OF THE NEW YORK BUSINESS CORPORATION LAW

Pursuant to the provisions of § 607.1107 of the Florida Business Corporation Act and § 907 of the New York Business Corporation Law, the undersigned domestic and foreign corporations adopt the following Articles and Certificate of Merger for the purpose of merging them into one of the corporations:

1. The names of the undersigned corporations and the states under the laws of which they are organized are, respectively:

<u>Name of Corporation</u>	<u>State of Incorporation</u>
Mariko, Inc. ("Mariko Florida")	Florida
Mariko, Inc. ("Mariko New York")	New York

Mariko Florida is the surviving corporation.

2. The laws of the state under which the constituent foreign corporation is organized permit merger.

3. The name of the surviving corporation is Mariko, Inc., and it is to be governed by the laws of the State of Florida.

4. The following plan of merger was approved by the shareholders of Mariko Florida in the manner prescribed by the Florida Business Corporation Act, and was approved by the shareholders of Mariko New York in the manner prescribed by the New York Business Corporation Law: See Exhibit "A."

5. As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on the plan, are as follows:

<u>Name of Corporation</u>	<u>Total Number of Shares Outstanding</u>	<u>Designation of Class</u>	<u>Number of Shares</u>
Mariko, Inc., a Florida corporation	100	Common Stock	100
Mariko, Inc., a New York corporation	<u>1</u>	Common Stock	<u>1</u>

6. As to each of the undersigned corporations, the total number of shares voted for and against the plan, respectively, are as follows:

<u>Name of Corporation</u>	<u>Total Voted For</u>	<u>Total Voted Against</u>	<u>Class</u>
Mariko, Inc., a Florida corporation	<u>100</u>	<u>0</u>	Common Stock
Mariko, Inc., a New York corporation	<u>1</u>	<u>0</u>	Common Stock

7. If the surviving corporation is to be governed by the laws of any state other than the State of Florida, the surviving corporation:

A. Agrees to that it may be served with process in the State of Florida in any proceeding for the enforcement of any obligation of the undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of the domestic corporation against the surviving corporation;

B. Irrevocably appoints the Secretary of State of Florida as its agent to accept service of process in any proceeding; and

C. Agrees that it will promptly pay to the dissenting shareholders of the domestic corporation the amount, if any, to which they are entitled under the provisions of the Florida Business Corporation Act with respect to the rights of dissenting shareholders.

8. The effective date of the merger shall be the date on which these Articles and Certificate of merger shall have been filed with the Secretaries of State of New York and Florida.

Dated 2/3/98, 1998

MARIKO, INC., a Florida corporation

By: Mariko Kiyokawa  
Name: MARIKO KIYOKAWA  
Title: PRESIDENT

MARIKO, INC., a New York corporation

By: Mariko Kiyokawa  
Name: MARIKO KIYOKAWA  
Title: PRESIDENT

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PLAN OF MERGER

PLAN OF MERGER dated 2/3/98, 1998 between MARIKO, INC. ("Mariko Florida"), a Florida corporation, and MARIKO, INC. ("Mariko New York"), a New York corporation.

STIPULATIONS

A. Mariko Florida is a corporation organized and existing under the laws of the State of Florida, with its principal office at 329 Worth Avenue, Palm Beach, Florida 33480.

B. Mariko Florida has a capitalization of 200 authorized share of \$.01 par value common stock, of which 100 shares are issued and outstanding.

C. Mariko New York is a corporation organized and existing under the laws of the State of New York with its principal office at 329 Worth Avenue, Palm Beach, Florida 33480.

D. Mariko New York has a capitalization of 200 authorized shares of \$ NO par value common stock of which 1 share\$ are issued and outstanding.

E. The boards of directors of the constituent corporations deem it desirable and in the best business interests of the corporations and their shareholders that Mariko New York be merged into Mariko Florida pursuant to the provisions of Section 607.1101 et seq. of the Florida Business Corporation Act in order that the transaction qualify as a "reorganization" within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended.

In consideration of the mutual covenants, and subject to the terms and conditions set forth below, the constituent corporations agree as follows:

1. Merger. Mariko New York shall merge with and into Mariko Florida, which shall be the surviving corporation.

2. Terms and Conditions. On the effective date of the merger, the separate existence of Mariko New York shall cease, and Mariko Florida shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal, and mixed of Mariko New York, without the necessity for any separate transfer. Mariko Florida shall then be responsible and liable for all liabilities and obligations of Mariko New York, and neither the rights of the creditors nor any liens on the property of Mariko New York shall be impaired by the merger.

3. Conversion of Shares. The manner and basis of converting the shares of Mariko New York into shares of Mariko Florida is as follows:

a. Each share of the \$ 1.00 par value common stock of Mariko New York issued and outstanding on the effective date of the merger shall be converted into one share of the \$.01 par value common stock of Mariko Florida, which shares of common stock of Mariko Florida shall then be issued and outstanding. However, in no event shall fractional shares of Mariko Florida be issued. In lieu of the issuance of fractional shares to which any holder of the common stock of Mariko New York would otherwise be entitled as a result of the conversion, a payment in case shall be made equal to the value of such fraction, based on the market value of the common stock on the effective date of the merger.

b. The conversion shall be effected as follows: After the effective date of the merger, each holder of certificates for shares of common stock in Mariko New York shall surrender them to Mariko Florida or its duly appointed agent, in the manner that Mariko Florida shall legally require. On receipt of the share certificates, Mariko Florida shall issue and exchange certificates for shares of common stock in Mariko Florida, representing the number of shares of stock to which the holder is entitled as provided above. Mariko Florida shall issue to an agent for the holders otherwise entitled to fractional share interests, a certificate for the number of whole shares, representing the aggregate of the fractional share interest, and the agent shall sell the whole shares and pay over the proceeds to the entitled shareholders in proportion to their fractional share interests.

c. Holders of certificates of common stock of Mariko New York shall not be entitled to dividends payable on shares of stock in Mariko Florida until certificates have been issued to those shareholders. Then, each such shareholder shall be entitled to receive any dividends on shares of stock of Mariko Florida issuable to them under this plan which may have been declared and paid between the effective date of the merger and the issuance to those shareholders of the certificate for his or her shares in Mariko Florida.

4. Changes in Articles of Incorporation. The articles of incorporation of Mariko Florida shall continue to be its articles of incorporation following the effective date of the merger.

5. Changes in Bylaws. The bylaws of Mariko Florida shall continue to be its bylaws following the effective date of the merger.

6. Directors and Officers. The directors and officers of Mariko Florida on the effective date of the merger shall continue as the directors and officers of Mariko Florida for the full unexpired terms of their offices and until their successors have been elected or appointed and qualified.

7. Prohibited Transactions. Neither of the constituent corporations shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that such corporations may pay regular quarterly dividends on their outstanding common and take all action necessary or appropriate under the laws of the State of Florida and the State of New York to consummate this merger.

8. Approval by Shareholders. This plan of merger shall be submitted for the approval of the shareholders of the constituent corporations in the manner provided by the applicable laws of the State of Florida and the State of New York.

9. Effective Date of Merger. The effective date of this merger shall be the date when articles of merger are filed with the Florida Department of State.

10. Execution of Agreement. This plan of merger may be executed in any number of counterparts, and each counterpart shall constitute an original instrument.

WITNESS the due execution hereof as of the date first above written.

ATTEST: MARIKO, INC., a Florida corporation

\_\_\_\_\_  
By Mariko Kiyokawa  
Name: MARIKO Kiyokawa  
Title: PRESIDENT

MARIKO, INC., a New York corporation

\_\_\_\_\_  
By Mariko Kiyokawa  
Name: MARIKO Kiyokawa  
Title: PRESIDENT

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