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DEVITT, THISTLE & DEVITT, P.A.

ATTORNEYS AT LAW

30 SOUTHEAST 4TH AVENUE

DELRAY BEACH, FLORIDA 33483-4514

Established in 1923

FRED B. DEVITT, JR.*
J. JEFFREY THISTLE
FRED B. DEVITT III**

*ALSO ADMITTED IN VIRGINIA
**CERTIFIED BY FLORIDA BAR
WILLS, TRUSTS AND ESTATES

March 9, 2006

TELEPHONE (561) 276-7436
FACSIMILE (561) 276-7522

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

RE: Plan of Merger for Trackside Brothers Two, LLC and Trackside Brothers, LLC

Dear Sir or Madam:

Enclosed herewith for filing with your department, please find an original fully executed Plan of Merger for two Florida limited liability companies, Trackside Brothers Two, LLC and Trackside Brothers, LLC. Provided this Plan of Merger meets with your approval, please file it for record. Also please find enclosed our firm's check in the amount of \$50.00 for the filing of the Articles of Merger.

Should you have any questions regarding this merger or the enclosure, please contact the undersigned immediately. Thank you for your assistance with this matter.

Sincerely yours,

JJT/sb Enclosures

cc: Mr. Stephen Bartkiw

ARTICLES OF MERGER

The following Articles of Merger are being submitted in accordance with Section(s) 607.1109, 608.4382, and/or 620.203, Florida Statutes.

FIRST: The exact name, street address of its principal office, jurisdiction, and entity type for each merging party are as follows:

 Trackside Brothers Two, LLC Florida Limited Liability Company 255 N.E. 6th Avenue Delray Beach, FL 33483

Florida Document/Registration No.: L04000071217 FEI No.: 201686111

2. Trackside Brothers, LLC Florida Limited Liability Company 255 N.E. 6th Avenue Delray Beach, FL 33483

Florida Document/Registration No.: L03000038290 FEI No.: 201542975

SECOND: The exact name, street address of its principal office, jurisdiction and entity type of the surviving party are as follows:

1. Trackside Brothers, LLC Florida Limited Liability Company 255 N.E. 6th Avenue Delray Beach, FL 33483

Florida Document/Registration No.: L03000038290 FEI No.: 201542975

THIRD: The attached Plan of Merger meets the requirements of section(s) 607.1108, 608.438, 617.1103, and/or 620.201, Florida Statutes, and was approved by each domestic limited partnership that is a party to the merger in accordance with Chapter(s) 607, 617, 608 and/or 620, Florida Statutes.

FOURTH: The attached Plan of Merger was approved by the other business entity(ies) that are parties to the merger in accordance with the respective laws of all applicable jurisdictions.

FIFTH: The merger is permitted under the respective laws of all applicable jurisdictions and is not prohibited by the agreement of any partnership or limited partnership or the regulations or articles of organization of any limited liability company that is a party to the merger.

SIXTH: The merger shall become effective as of the date the Articles of Merger are filed with Florida Department of State.

SEVENTH: The Articles of Merger comply and were executed in accordance with the laws of each party's applicable jurisdiction.

EIGHTH: SIGNATURES FOR EACH PARTY:

Name of Entity	Signature Type	or Printed Name of Individual
Trackside Brothers Two, LLC	Member	Stephen J. Bartkiw
Trackside Brothers Two, LLC	Member Member	Mark J. Minkin
Trackside Brothers Two, LLC	Member	Sospes Realty Limited Partners, by Gary Schulthesis, Managing Partner
	<u></u>	
Trackside Brothers, LLC	Member	Stephen J. Bartkiw
Trackside Brothers, LLC	Member /	Mark J. Minkin
Trackside Brothers, LLC	Member	Sospes Realty Limited Partners, by Gary Schulthesis, Managing Partner

2006 MAR 14 PM 3: 58

PLAN OF MERGER

The following plan of merger, which was adopted and approved by each party to the merger in accordance with section(s) 607.1107, 617.1103, 608.4381 and/or 620.202, is being submitted in accordance with section(s) 607.1108, 608.438 and/or 620.201, Florida Statutes.

FIRST: The exact name and jurisdiction of each merging party are as follows:

Trackside Brothers Two, LLC

Florida

255 N.E. 6th Avenue Delray Beach, FL 33483

Trackside Brothers, LLC

Florida

255 N.E. 6th Avenue Delray Beach, FL 33483

SECOND: The exact name and jurisdiction of the surviving party are as follows:

Trackside Brothers, LLC 255 N.E. 6th Avenue Delray Beach, FL 33483

Florida

THIRD: The terms and conditions of the merger are as follows: Trackside Brothers Two, LLC and Trackside Brothers, LLC shall merge into the surviving entity, Trackside Brothers, LLC. The members of the merging entities shall have the identical membership percentage interest in the surviving entity as they held in the merging entities.

FOURTH: The manner and basis of converting the interest, shares, obligations or other securities of each merged party into the interests, shares, obligations or other securities of the survivor, in whole or in part, into cash or other property are as follows: the ownership interest of each member of the surviving entity shall be equal to the member's interest in the merging entity.

FIFTH: A limited liability company is the surviving entity and the name(s) and address(es) of the managing members are as follows:

Stephen J. Bartkiw, Managing Member

Mark J. Minkin, Managing Member

Sospes Realty Limited Partnership, Managing Member

Adopted this 1st day of January, 2006.

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Trackside Brothers Two, LLC

Stephen J. Bartkiw, Managing Member

Stephen J. Bartkiw, Managing Member

Mark JaMinkin, Managing Member

Trackside Brothers, LLC

Mark J. Minkin, Managing Member

Sospes Realty Limited Partnership, Managing Member, by Gary Schulthesis, Managing Partner Sospes Realty Limited Partnership, Managing Member, by Gary Schulthesis,

Managing Partner

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