

018131

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

BREVARD MEMORIAL PARK ASSOCIATION, INC., a Florida corporation,
document number 198834

FLORIDA MEMORIAL CEMETERY, INC., a Florida corporation, document
number 210992

FORT MYERS MEMORIAL GARDENS, INC., a Florida corporation, document
number 176731

GULF PINES MEMORIAL PARK, INC., a Florida corporation, document number
219933

MANASOTA MEMORIAL PARK, INC., a Florida corporation, document number
018131

MANSION MEMORIAL PARK, INC., a Florida corporation, document number
185134

SUNSET MEMORY GARDENS, INC., a Florida corporation, document number
305469

INTO

GIBRALTAR MAUSOLEUM OF FLORIDA, INC., a Florida corporation, L07955.

File date: December 23, 1996 , effective December 31, 1996