

213283

**ARTICLES OF MERGER
Merger Sheet**

MERGING: -----

KRAEER MEMORIAL, INC., a Florida corporation, G25869

INTO

OSCEOLA MEMORY GARDENS, INC., a Florida corporation, 213283.

File date: September 10, 1997

Corporate Specialist: Darlene Connell

SEP.10.1997 1:37PM

NO.006 P.1/11

213283

9/10/97

FLORIDA DIVISION OF CORPORATIONS
PUBLIC ACCESS SYSTEM
ELECTRONIC FILING COVER SHEET

1:23 PM

((H97000014964 5)))

TO: DIVISION OF CORPORATIONS

FAX #: (850) 922-4000

FROM: GREENSPOON MARDER HIRSCHFELD RAKIN ROSS & B
CONTACT: CINDY WILKINSON
PHONE: (954) 491-1120

ACCT#: 076064003722

FAX #: (954) 771-9264

NAME: OSCEOLA MEMORY GARDENS, INC.

AUDIT NUMBER.....H97000014964

DOC TYPE.....MERGER OR SHARE EXCHANGE

CERT. OF STATUS..0

PAGES..... 10

CERT. COPIES.....0

DEL.METHOD.. FAX

EST.CHARGE.. \$70.00

NOTE: PLEASE PRINT THIS PAGE AND USE IT AS A COVER SHEET. TYPE THE FAX
AUDIT NUMBER ON THE TOP AND BOTTOM OF ALL PAGES OF THE DOCUMENT

** ENTER 'M' FOR MENU. **

RECEIVED

97 SEP 10 PM 3:55

DIVISION OF CORPORATIONS

FILED

97 SEP 10 PM 4:23

STATE OF FLORIDA
TALLAHASSEE, FLORIDA

Merger

1-11-97

DL

SEP. 10. 1997 1:37PM

NO. 096 P. 2/11
AUDIT NUMBER: H97000014964

**ARTICLES OF MERGER
OF
KRAEER MEMORIAL, INC.,
INTO
OSCEOLA MEMORY GARDENS, INC.**

FILED
97 SEP 10 PM 4:23
TALLAHASSEE, FLORIDA

Pursuant to Section 607.1105 of the Florida Statutes, the undersigned corporations, OSCEOLA MEMORY GARDENS, INC., a Florida corporation, and KRAEER MEMORIAL, INC., a Florida corporation, adopt the following Articles of Merger for the purpose of merging KRAEER MEMORIAL, INC., into OSCEOLA MEMORY GARDENS, INC.

Plan of Merger

1. The Plan of Merger setting forth the terms and conditions of the merger of KRAEER MEMORIAL, INC., into OSCEOLA MEMORY GARDENS, INC., is attached to these Articles as an exhibit and incorporated herein by reference.

Adoption of Plan

2. There are 1,000 shares of common stock, each of one dollar (\$ 1.00) par value of KRAEER MEMORIAL, INC., issued and outstanding that were entitled to vote on the Plan of Merger. All the shares were voted in favor of the Plan of Merger by written consent dated September 3, 1997, and no shares were voted against the Plan of Merger.

3. There are 100 shares of common stock, each of one hundred dollars (\$100.00) par value of OSCEOLA MEMORY GARDENS, INC., issued and outstanding that were entitled to vote on the Plan of Merger. All the shares were voted in favor of the Plan of Merger by written consent dated September 3, 1997, and no shares were voted against the Plan of Merger.

Effective Date

4. The Plan of Merger shall be effective on the filing of these Articles with the Department of State.

AUDIT NUMBER: H97000014964

SEP. 10. 1997 1:37PM

NO. 896 P. 3/11

AUDIT NUMBER: H97000014964

IN WITNESS WHEREOF, each of the undersigned corporations has caused these Articles to be signed as of this 7 day of September, 1997.

OSCEOLA MEMORY GARDENS, INC.

By:

Robert D. Russell
ROBERT D. RUSSELL, President

ATTEST

[Signature]
Secretary

KRABER MEMORIAL, INC.

By:

Robert D. Russell
ROBERT D. RUSSELL, President

ATTEST

[Signature]
Secretary

gh40674067001a.com

**PLAN AND AGREEMENT OF REORGANIZATION
by Merger of
KRAEER MEMORIAL, INC.,
with and into
OSCEOLA MEMORY GARDENS, INC.,
under the name of
OSCEOLA MEMORY GARDENS, INC.**

This is a Plan and Agreement of Merger (Agreement) entered into on September 3, 1997, between KRAEER MEMORIAL, INC., a Florida corporation (sometimes referred to as the "Merging Corporation"), and OSCEOLA MEMORY GARDENS, INC., a Florida corporation (sometimes referred to as the "Surviving Corporation").

**ARTICLE 1.
PLAN OF MERGER**

Plan Adopted

1.01 A plan of merger of KRAEER MEMORIAL, INC., into OSCEOLA MEMORY GARDENS, INC., pursuant to Section 607.1101 of the Florida Statutes and Section 368(a)(1)(A) of the Internal Revenue Code, is adopted as follows:

(a) KRAEER MEMORIAL, INC., shall be merged with and into OSCEOLA MEMORY GARDENS, INC., to exist and be governed by the laws of the State of Florida.

(b) The name of the Surviving Corporation shall be OSCEOLA MEMORY GARDENS, INC.

(c) When this agreement shall become effective, the separate corporate existence of KRAEER MEMORIAL, INC., shall cease, and the Surviving Corporation shall succeed, without other transfer, to all the rights and property of KRAEER MEMORIAL, INC., and shall be subject to all the debts and liabilities of KRAEER MEMORIAL, INC., in the same manner as if the Surviving Corporation had itself incurred them. All rights of creditors and all liens on the property of each constituent corporation shall be preserved unimpaired, limited in lien to the property affected by the liens immediately prior to the merger.

(d) The Surviving Corporation will carry on business with the assets of KRAEER MEMORIAL, INC., as well as with the assets of OSCEOLA MEMORY GARDENS, INC.

(e) The shareholders of KRAEER MEMORIAL, INC., will surrender all of their shares in the manner hereinafter set forth.

(f) In exchange for the shares of KRAEER MEMORIAL, INC., surrendered by its shareholders, the Surviving Corporation will issue and transfer to the shareholders of KRAEER MEMORIAL, INC., on the basis set forth in Article 4 below, shares of its common stock. The Surviving Corporation will amend its Articles of Incorporation as set forth below to provide for issuance of the shares of common stock to be used in the exchange.

(g) Simultaneously with the tender of the shares of the surviving Corporation as provided above in paragraph (A), the stockholders shall execute a stockholders agreement the terms of which are mutually acceptable to restrict the transfer of shares of the surviving Corporation.

(h) Article III of the Articles of Incorporation of OSCEOLA MEMORY GARDENS, INC., is amended to read as follows: OSCEOLA MEMORY GARDENS, INC. shall be authorized to issue one thousand (1,000) shares of common stock, par value \$1.00 per share.

Except as herein amended, the Articles of Incorporation of OSCEOLA MEMORY GARDENS, INC. shall continue in full force and effect as the Articles of Incorporation of the Surviving Corporation until altered, amended, or revealed as provided in the Articles or as provided by law.

Effective Date

1.02 The effective date of the merger (Effective Date) shall be the date when the Articles of Merger are filed by the Department of State.

ARTICLE 2. REPRESENTATIONS AND WARRANTIES OF CONSTITUENT CORPORATIONS

Nonsurvivor

2.01 As a material inducement to the Surviving Corporation to execute this Agreement and perform its obligations under this Agreement, KRAEER MEMORIAL, INC., represents and warrants to the Surviving Corporation as follows:

(a) KRAEER MEMORIAL, INC., is a corporation duly organized, validly existing, and in good standing under the laws of the State of Florida, with corporate power and authority to own property and carry on its business as it is now being conducted.

(b) KRAEER MEMORIAL, INC., has authorized capitalization of \$7,500.00 consisting of seven thousand five hundred (7,500) shares of common stock,

each of \$1.00 par value, of which one thousand (1,000) shares are validly issued and outstanding, fully paid, and nonassessable on the date of this Agreement.

(c) All required federal, state, and local tax returns of KRAEER MEMORIAL, INC., have been accurately prepared and duly and timely filed, and all federal, state, and local taxes required to be paid with respect to the periods covered by the returns have been paid. KRAEER MEMORIAL, INC., has not been delinquent in the payment of any tax or assessment.

Survivor

2.02 As a material inducement to KRAEER MEMORIAL, INC., to execute this Agreement and perform its obligations under this Agreement, OSCEOLA MEMORY GARDENS, INC., represents and warrants to KRAEER MEMORIAL, INC., as follows:

(a) OSCEOLA MEMORY GARDENS, INC., is a corporation duly organized, validly existing, and in good standing under the laws of the State of Florida, with corporate power and authority to own property and carry on its business as it is now being conducted.

(b) OSCEOLA MEMORY GARDENS, INC., has an authorized capitalization of \$6,000.00 consisting of sixty (60) shares of common stock, each of \$100.00 par value. As of the date of this Agreement, one hundred shares of the common stock are validly issued and outstanding, fully paid, and nonassessable.

ARTICLE 3. COVENANTS, ACTIONS AND OBLIGATIONS PRIOR TO THE EFFECTIVE DATE

Submission to Shareholders

3.01 This Agreement shall be submitted separately to the shareholders of the constituent corporations in the manner provided by the laws of the State of Florida for approval.

ARTICLE 4. MANNER OF CONVERTING SHARES

Manner

4.01 The holders of shares of KRAEER MEMORIAL, INC., shall surrender their shares to the Secretary of the Surviving Corporation, promptly after the Effective Date,

in exchange for shares of the Surviving Corporation to which they are entitled under this Article 4.

Basis

4.02 (a) The shareholders of KRAEER MEMORIAL, INC., shall be entitled to receive one (1) share of common stock of the Surviving Corporation, each share of \$100.00 par value, being one (1%) of the total outstanding common stock of the Surviving Corporation, for each share of common stock of KRAEER MEMORIAL, INC.

ARTICLE 5. DIRECTORS AND OFFICERS

Directors and Officers of Survivor

5.01 (a) The Board of Directors of the Surviving Corporation shall consist of (1) ROBERT D. RUSSELL, who shall serve as Chairman of the Board of Directors; (2) RONALD DEPPEN, who shall serve as Director; (3) JAMES JUDGE, who shall serve as Director; and (4) STEVEN NOWATKA, who shall serve as Director. These individuals shall serve as Directors until the next annual meeting or until said Directors' earlier resignation, removal from office, or death.

(b) If a vacancy shall exist on the Board of Directors of the Surviving Corporation on the Effective Date of the merger, the vacancy may be filled by the shareholders or remaining directors, as provided in the bylaws of the Surviving Corporation.

(c) Until the Board of Directors of the Surviving Corporation shall determine otherwise, each of the following persons shall serve as officers of the Surviving Corporation in the office opposite his name:

ROBERT D. RUSSELL	President
RONALD DEPPEN	Vice President
JAMES JUDGE	Vice President
STEVEN NOWATKA	Secretary/Treasurer

The Board of Directors of the Surviving Corporation may elect or appoint additional officers as it deems necessary.

ARTICLE 6. BYLAWS

Bylaws of Survivor

6.01 The bylaws of OSCEOLA MEMORY GARDENS, INC., as existing on the Effective Date of the merger, shall continue in full force as the bylaws of the Surviving Corporation until altered, amended, or repealed as provided in the bylaws or as provided by law.

ARTICLE 7. TERMINATION

Circumstances

7.01 This Agreement may be terminated and the merger may be abandoned at any time prior to the filing of the Articles of Merger with the Secretary of State, notwithstanding the approval of the shareholders of either of the constituent corporations:

(a) By mutual consent of the Board of Directors of the constituent corporations.

(b) At the election of the Board of Directors of any constituent corporation if:

(1) The number of shareholders of either constituent corporation, or of both, dissenting from the merger shall be so large as to make the merger, in the opinion of either Board of Directors, inadvisable or undesirable.

(2) Any material litigation or proceeding shall be instituted or threatened against either constituent corporation, or any of its assets, that, in the opinion of any Board of Directors, renders the merger inadvisable or undesirable.

(3) Any legislation shall be enacted that, in the opinion of either Board of Directors, renders the merger inadvisable or undesirable.

(4) Between the date of this Agreement and the Effective Date, there shall have been, in the opinion of either Board of Directors, any materially adverse change in the business or condition, financial or otherwise, of either constituent corporation.

(5) Either Board receives an opinion letter from its attorney, in substance, that for federal income tax purposes the merger will not qualify

as a reorganization under Section 368(a)(1)(A) of the Internal Revenue Code and that gain or loss will be recognized to either corporation or to the shareholders of either constituent corporation on the exchange of common stock of the Merging Corporation for stock of the Surviving Corporation.

Notice of and Liability on Termination

7.02 If an election is made to terminate this Agreement and abandon the merger:

(a) The President or Vice President of the constituent corporation whose Board of Directors has made the election shall give immediate notice of the election to the other constituent corporation.

(b) On the giving of notice as provided in Subparagraph (a), this Agreement shall terminate and the proposed merger shall be abandoned, and except for payment of its own costs and expenses incident to this Agreement, there shall be no liability on the part of either constituent corporation as a result of the termination and abandonment.

ARTICLE 8. INTERPRETATION AND ENFORCEMENT

Further Assurances

8.01 KRAEER MEMORIAL, INC., agrees that from time to time, as and when requested by the Surviving Corporation or by its successors or assigns, it will execute and deliver or cause to be executed and delivered all deeds and other instruments. KRAEER MEMORIAL, INC., further agrees to take or cause to be taken any further or other actions as the Surviving Corporation may deem necessary or desirable to vest in, to perfect in, or to conform of record or otherwise to the Surviving Corporation title to and possession of all the property, rights, privileges, powers, and franchises referred to in Article 1 of this Agreement, and otherwise to carry out the intent and purposes of this Agreement.

Entire Agreement; Counterparts

8.02 This Agreement and the exhibits to this Agreement contain the entire agreement between the parties with respect to the contemplated transaction. This Agreement may be executed in any number of counterparts, all of which taken together shall be deemed one original.

SEP.10.1997 1:40PM

NO.096 P.10/11
AUDIT NUMBER: H97000014964

Controlling Law

8.03 The validity, interpretation and performance of this Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Florida.

AUDIT NUMBER: H97000014964

SEP. 10. 1997 1:40PM

NO. 096 P. 11/11

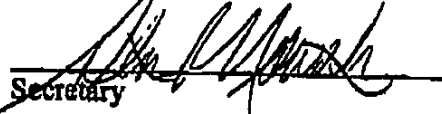
AUDIT NUMBER: H97000014964

IN WITNESS WHEREOF, this Agreement was executed on the 2 day of September, 1997.

OSCEOLA MEMORY GARDENS, INC.

By: 
ROBERT D. RUSSELL, President

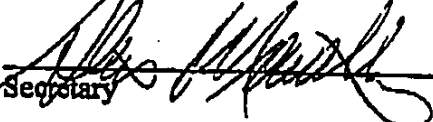
ATTEST:


Secretary

KRAEER MEMORIAL, INC.

By: 
ROBERT D. RUSSELL, President

ATTEST:


Secretary

gb\40674067001a.ppt

AUDIT NUMBER: H97000014964