

271577

ARTICLES OF MERGER
Merger Sheet

MERGING:

W BAR E INCORPORATED, a Florida corporation (Document #271577)

INTO

W BAR E INC., a Pennsylvania corporation not qualified in Florida.

File date: September 25, 1997

Corporate Specialist: Louise Flemming-Jackson

**STRADLEY
RONON
STEVENS
& YOUNG, LLP**

Attorneys At Law

David B. Ermine
(215) 564-8037
dermine@stradley.com

2600 One Commerce Square
Philadelphia, Pennsylvania 19103-7098
Fax: (215) 564-8120

Malvern, Pennsylvania
Cherry Hill, New Jersey
Wilmington, Delaware

A Limited Liability Partnership

September 24, 1997

VIA FEDERAL EXPRESS

State of Florida
Corporate Records Bureau
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

Re: W Bar E Incorporated

800002303358--4
-09/25/97--01065--014
*****70.00 *****70.00

Dear Sir or Madam:

Enclosed please find for filing with your office one original and one copy of the Articles of Merger for the above-referenced corporation.

I have also enclosed our firm's check in the amount of \$70.00 to cover your filing fee. Please acknowledge receipt and filing of the enclosures by date stamping the enclosed additional copy of such documents and return it to the undersigned in the enclosed self-addressed, stamped envelope provided for your convenience.

Thank you for your assistance in this matter.

Sincerely yours,

David B. Ermine

David B. Ermine

DBE/sdf
Enclosures

cc: David E. Beavers, Esquire
193659.1

FILED
97 SEP 25 PM 12:42
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

*Surviving corporation
is not qualified
in Florida.*

Merger
HTJ
9-30-97

FILED

97 SEP 25 PM 12:43

DOMESTIC CORPORATION AND FOREIGN CORPORATION

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER

The undersigned corporations, pursuant to Section 607.1107 of the Florida Business Corporation Act ("FBCA") hereby execute the following Articles of Merger:

FIRST: The names of the corporations proposing to merge and the names of the states or countries under the laws of which such corporations are organized are as follows:

Name of Corporation	State/country of incorporation
W Bar E Inc.	Pennsylvania
W Bar E Incorporated	Florida

W Bar E Incorporated is a wholly owned subsidiary of W Bar E Inc.

SECOND: The laws of the state or country under which such foreign corporation is organized permit such merger and such foreign corporation is complying with those laws in effecting the merger.

THIRD: The foreign corporation complies with Section 607.1105 F.S. as the surviving corporation of the merger; and the domestic corporation complies with the applicable provisions of Sections 607.1101 - 607.1104 F.S.

FOURTH: The Plan of Merger is attached hereto as Exhibit A.

FIFTH: The effective date of the merger shall be the date of filing hereof.

SIXTH: The Plan of Merger was adopted by the shareholders and the Board of Directors of W Bar E Incorporated, on the 23rd day of September, 1997 and was adopted by the Board of Directors (no vote of the shareholders being required) of W Bar E Inc. on the 6th day of August, 1997.

SEVENTH: In the event that a corporate statute of the State of Florida enacted prior to the FBCA shall be deemed to apply to the domestic corporation, it is the express intention of the parties hereto that the merger shall be effective pursuant to the terms of such other applicable statute.

Signed this 23rd day of September, 1997.

W BARE INC.

By: David L. Borthwick
David L. Borthwick, President

W BAR E INCORPORATED

By: David L. Borthwick
David L. Borthwick, President

Exhibit A

PLAN OF MERGER

This PLAN OF MERGER (the "Plan") dated as of the 23rd of September, 1997, is by and between W BAR E INCORPORATED, a Florida corporation ("W Bar E"), and WBARE INC., a Pennsylvania corporation ("Parent"), pursuant to Sections 1921 *et seq.* of the Pennsylvania Business Corporation Law of 1988, as amended (the "PBCL"), and Sections 607.1101 *et seq.* of the Florida Business Corporation Act of 1989, as amended (the "FBCA").

BACKGROUND

The Boards of Directors of W Bar E and Parent have concluded that it is in the best interests of both corporations that W Bar E be merged with and into Parent, under and pursuant to the FBCA and the PBCL. Parent shall be the surviving corporation (such corporation in its capacity as such surviving corporation being sometimes referred to herein as the "Surviving Corporation") in a transaction intended to qualify as a corporate liquidation of W Bar E under Section 332 of the Internal Revenue Code of 1986, as amended.

The authorized capital stock of W Bar E consists of 1500 shares of preferred stock par value \$1.00 per share, of which 1315 shares are issued and outstanding on the date hereof, and 1000 shares of common stock, par value \$0.10 per share, of which 500 shares are issued and outstanding as of the date hereof, and all of which are owned by Parent. The authorized capital stock of Parent is 2,000 shares of Preferred Stock, 9,000 shares of Class A Common Stock and 1,000 shares of Class B Common Stock, all with no par value, of which no shares of Preferred Stock, 3405.3 shares of Class A Common Stock and 686.3 shares of Class B Common Stock are issued and outstanding as of the date hereof.

NOW, THEREFORE, in consideration of the foregoing and of the mutual promises and covenants contained herein, the parties hereto, intending to be legally bound, hereby agree as follows:

1. **Merger.** On the Effective Date (defined in Section 7, below), W Bar E shall merge as provided herein with and into Parent and Parent shall be the entity surviving the merger.

2. **Articles of Incorporation and By-Laws.** On the Effective Date, (i) the By-Laws of Parent as in effect immediately prior thereto shall be the By-Laws of the surviving Corporation until amended as provided therein or by law, and (ii) the Articles of Incorporation of Parent as in effect immediately prior thereto shall be the Articles of Incorporation of the Surviving Corporation until amended as provided therein or by law.

3. Outstanding Shares of Surviving Corporation. On the Effective Date, each share of capital stock of Parent issued and outstanding immediately prior thereto shall continue to be issued and outstanding and shall not be converted or changed in any manner. The shareholders of Parent immediately prior to the Effective Date shall hold after the Effective Date all of the shares of Parent entitled to be voted for the election of directors.

4. Cancellation of Shares of W Bar E. On the Effective Date, each share of common stock and each share of preferred stock of W Bar E issued and outstanding immediately prior thereto shall be canceled by operation of law without further action, and no shares of beneficial interest, capital stock, other securities or obligations or cash of Parent, W Bar E or any third party shall be issued in exchange therefor.

5. Assumption of Assets and Liabilities. On the Effective Date, Parent will succeed to and be responsible for all of the assets and liabilities of W Bar E.

6. Directors and Officers. On the Effective Date, the Directors and Officers of Parent immediately prior thereto shall continue in their respective offices as the Directors and Officers of the Surviving Corporation and, subject to the By-Laws of the Surviving Corporation, shall hold office until their respective successors have been elected and qualify.

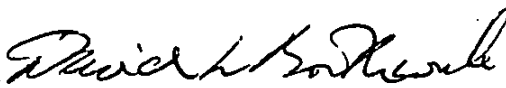
7. Effective Date. The merger shall become effective at the close of business on the later of the date on which the Articles of Merger are filed in accordance with the PBCL and the date on which the Articles of Merger are filed in accordance with the FBCA. Such date is herein referred to as the "Effective Date".

8. Amendment or Termination of the Plan of Merger. At any time prior to the Effective Date, this Plan may be (i) terminated by either the Board of Directors of W Bar E or the Board of Directors of Parent, in the sole discretion of either, subject to the provisions of the PBCL and the FBCA, or (ii) amended by mutual agreement of the Boards of Directors of W Bar E and Parent, subject to the provisions of the PBCL and the FBCA.

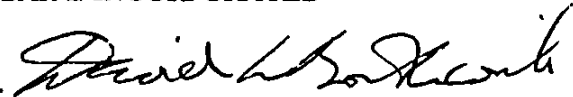
9. Applicability of Prior Florida Corporate Statutes. In the event that a corporate statute of the State of Florida enacted prior to the FBCA shall be deemed to apply to W Bar E, it is the express intention of the parties hereto that the merger shall be effective pursuant to the terms of such other applicable statute.

IN WITNESS WHEREOF, the parties hereto have caused this Plan to be executed by a duly authorized officer as of the date first above written.

WBARE INC.

By: 
David L. Borthwick, President

W BAR E INCORPORATED

By: 
David L. Borthwick, President