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December 27, 1999

*CERTIFIED SPECIALIST-TAXATION LAW
+CERTIFIED SPECIALIST-ESTATE PLANNING
AND PROBATE LAW
°ALSO ADMITTED IN FLORIDA

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

200003084452--4
-12/30/99--01059--004
*****70.00 *****70.00

EFFECTIVE DATE
1-1-2000


Re: Merger of Hewitt, Coleman & Associates, Inc. (a Florida corporation) into
Hewitt, Coleman & Associates, Inc. (a South Carolina corporation)

Dear Sir/Madam:

Enclosed please find duplicate Articles of Merger (Profit Corporations) and a Plan of Merger (Merger of subsidiary corporation(s)) for the merger of Hewitt, Coleman & Associates, Inc. (a Florida Carolina corporation), into Hewitt, Coleman & Associates, Inc. (a South Carolina corporation), for filing along with a check in the amount of \$70.00 to cover the filing fee. Please return a filed copy to me in the envelope provided.

Please contact me if you have any questions.

Sincerely yours,



Tommy D. Permenter, Jr.

TDPjr:mb
Enclosures
cc: Mr. Charles R. Warne

FILED
99 DEC 30 PM 1:18
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Merger
DEC
1-11-2000

ARTICLES OF MERGER
Merger Sheet

MERGING:

HEWITT, COLEMAN & ASSOCIATES, INC., a Florida corporation, document
number 346793

INTO

HEWITT, COLEMAN & ASSOCIATES, INC., a South Carolina corporation not
qualified in Florida.

File date: December 30, 1999, effective January 1, 2000

Corporate Specialist: Karen Gibson

ARTICLES OF MERGER

(Profit Corporations)

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

First: The name and jurisdiction of the surviving corporation are:

EFFECTIVE DATE
1-1-2000

<u>Name</u>	<u>Jurisdiction</u>
<u>Hewitt, Coleman & Associates, Inc.</u>	<u>South Carolina</u>

Second: The name and jurisdiction of each merging corporation are:

<u>Name</u>	<u>Jurisdiction</u>
<u>Hewitt, Coleman & Associates, Inc.</u>	<u>Florida</u>
_____	_____
_____	_____
_____	_____

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State

OR 01 / 01 / 2000 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days in the future.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on October 19, 1999.

The Plan of Merger was adopted by the board of directors of the surviving corporation on _____ and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on _____.

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on October 19, 1999 and shareholder approval was not required.

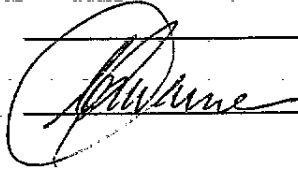
(Attach additional sheets if necessary)

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation Signature Typed or Printed Name of Individual & Title

Hewitt, Coleman &
Associates, Inc.

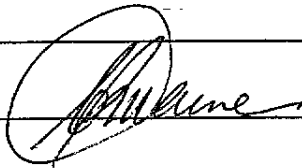
(a South Carolina
corporation)



Charles R. Warne, President

Hewitt, Coleman &
Associates, Inc.

(a Florida corporation)



Charles R. Warne, President

PLAN OF MERGER
(Merger of subsidiary corporation(s))

The following plan of merger is submitted in compliance with section 607.1104, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

The name and jurisdiction of the parent corporation owning at least 80 percent of the outstanding shares of each class of the subsidiary corporation are:

<u>Name</u>	<u>Jurisdiction</u>
Hewitt, Coleman & Associates, Inc.	South Carolina

The name and jurisdiction of each subsidiary corporation are:

<u>Name</u>	<u>Jurisdiction</u>
Hewitt, Coleman & Associates, Inc.	Florida

The manner and basis of converting the shares of the subsidiary or parent into shares, obligations, or other securities of the parent or any other corporation or, in whole or in part, into cash or other property, and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, and other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

On the effective date of the merger, Hewitt, Coleman & Associates, Inc., a Florida corporation, shall be merged into Hewitt, Coleman & Associates, Inc., a South Carolina corporation, the parent corporation owning 100% of the outstanding shares of the common stock of Hewitt, Coleman & Associates, Inc., a Florida corporation, by the transfer to Hewitt, Coleman & Associates, Inc., a South Carolina corporation, of all the assets and liabilities of Hewitt, Coleman & Associates, Inc., a Florida corporation. Each share of the common stock, \$10.00 par value, of Hewitt, Coleman & Associates, Inc., a Florida corporation, issued and outstanding shall be canceled. The surviving corporation shall be Hewitt, Coleman & Associates, Inc., a South Carolina corporation, and Hewitt, Coleman & Associates, Inc., a South Carolina corporation, shall continue to be a South Carolina corporation, and shall register to do business in Florida. The separate corporate existence of Hewitt, Coleman & Associates, Inc., a Florida corporation, will cease.

(Attach additional sheets if necessary)

If the merger is between the parent and a subsidiary corporation and the parent is not the surviving corporation; a provision for the pro rata issuance of shares of the subsidiary to the holders of the shares of the parent corporation upon surrender of any certificates is as follows:

N/A

If applicable, shareholders of the subsidiary corporations, who, except for the applicability of section 607.1104, F.S. would be entitled to vote and who dissent from the merger pursuant to section 607.1320, F.S., may be entitled, if they comply with the provisions of chapter 607 regarding the rights of dissenting shareholders, to be paid the fair value of their shares.

Other provisions relating to the merger are as follows:

N/A