

438002

ARTICLES OF MERGER
Merger Sheet

MERGING:

MARKETING SPECIALISTS SALES COMPANY, a Florida corporation S75910
WYNN POTTER COMPANY, a Florida corporation 438002
WALLING-BELL & ASSOCIATES, INC., a Texas corporation not authorized to
transact business in Florida
MARKETING SPECIALISTS SALES COMPANY OF GEORGIA, INC., a Georgia
corporation not authorized to transact business in Florida
COKE AND MCDANIEL, INC., a Tennessee corporation not authorized to
transact business in Florida
VOLUNTEER SALES COMPANY, a Tennessee corporation not authorized to
transact business in Florida
BEADLES & WRIGHT, INC., a Louisiana corporation not authorized to transact
business in Florida

INTO

MARKETING SPECIALISTS SALES COMPANY. a Texas corporation not
qualified in Florida

File date: December 31, 1996

Corporate Specialist: Annette Hogan

ARTICLES OF MERGER

Providing for the Merger of the Subsidiary Corporations

WALLING-BELL & ASSOCIATES, INC. ✓

(a Texas corporation),

MARKETING SPECIALISTS SALES COMPANY OF GEORGIA, INC. .

(a Georgia corporation),

MARKETING SPECIALISTS SALES COMPANY -

and

WYNN POTTER COMPANY -

(Florida corporations),

COKE AND McDANIEL, INC. ✓

and

VOLUNTEER SALES COMPANY

(Tennessee corporations),

BEADLES & WRIGHT, INC. ✓

(a Louisiana corporation)

with and into the Parent Corporation

MARKETING SPECIALISTS SALES COMPANY

(a Texas corporation)

Pursuant to Article 5.16 of the Texas Business Corporation Act, as amended, Sections 14-2-1104 and 14-2-1105 of the Georgia Business Corporation Code, as amended, Sections 607.1104 and 607.1105 of the Florida Business Corporation Act, as amended, Sections 48-21-105 and 48-21-107 of the Tennessee Business Corporation Act, as amended, and Sections 12:111 and 12:112 of the Louisiana Business Corporation Law, as amended (collectively, the "Applicable Laws"), Marketing Specialists Sales Company, a Texas corporation (the "Parent"), does hereby certify and adopt the following Articles of Merger:

FIRST: That the Parent is duly incorporated and is in good standing under the laws of the State of Texas.

SECOND: That the Parent owns all of the issued and outstanding shares of each class of capital stock of each of (i) Walling-Bell & Associates, Inc., a Texas corporation; (ii) Marketing Specialists Sales Company of Georgia, Inc., a Georgia corporation; (iii) Marketing Specialists Sales

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TALLAHASSEE, FLORIDA

Company, a Florida corporation; (iv) Wynn Potter Company, a Florida corporation; (v) Coke and McDaniel, Inc., a Tennessee corporation; (vi) Volunteer Sales Company, a Tennessee corporation; and (vii) Beadles & Wright, Inc., a Louisiana corporation (collectively, the "Subsidiaries").

THIRD: That each of the Subsidiaries are duly incorporated and in good standing under the laws of their respective states.

FOURTH: That, pursuant to the Applicable Laws, the Parent may and shall effect the merger of the Subsidiaries with and into the Parent by the approval of the Agreement and Plan of Merger attached hereto as Exhibit A (the "Plan of Merger") by the board of directors of the Parent (the "Board").

FIFTH: That, the Plan of Merger was duly adopted by the Board by all actions required by the Applicable Laws on December 27, 1996, and a copy of the resolutions of the Board is attached hereto as Exhibit B.

SIXTH: That, pursuant to the Applicable Laws, the shareholders of the Subsidiaries and the Parent are not required to approve the Plan of Merger.

SEVENTH: That, the approval of the Plan of Merger and the performance of its terms by the Subsidiaries and the Parent were duly authorized by all action required by the laws of those states under which the Parent and Subsidiaries are organized and by the respective constituent documents of the Subsidiaries.

EIGHTH: That, there are no shareholders of the Subsidiaries, other than the Parent, who would be entitled to vote and dissent from the merger of any of the Subsidiaries with and into the Parent.

NINTH: That, the surviving corporation shall be the Parent and the Articles of Incorporation of the Parent will continue after the Merger as the Articles of the surviving corporation.

TENTH: That, the executed Plan of Merger is on file at the principal place of business of the Parent. The address of the principal place of business of the Parent is Marketing Specialists Sales Company, 2324 Gateway Drive, Irving, Texas 75063.

ELEVENTH: A copy of the Plan of Merger will be furnished by the Parent, on request and without cost, to any shareholder of any corporation that is a party to any of the mergers and who has not waived such mailing in writing.

TWELFTH: The effective time of the merger in Texas, Georgia, Florida, Tennessee, and Louisiana shall be 11:59 PM on December 31, 1996.

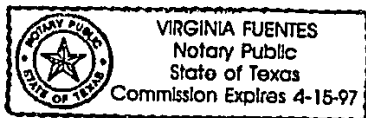
THIRTEENTH: That, pursuant to Section 14-2-1105.1 of the Georgia Business Corporation Code, the surviving corporation certifies that a Notice of Merger and a publishing fee of \$40.00 will be mailed or delivered to an authorized newspaper in Georgia, as required by law.

SIGNATURE PAGE TO FOLLOW

STATE OF TEXAS)
)
COUNTY OF DALLAS)

ACKNOWLEDGMENT

This instrument was acknowledged before me on the 27th day of December, 1996 by Gary R. Guffey, Executive Vice President-Finance and Secretary of Marketing Specialists Sales Company.



Virginia Fuentes
NOTARY PUBLIC in and for said County and State

EXHIBIT A

AGREEMENT AND PLAN OF MERGER

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ARTICLES OF MERGER - Exhibit A

DAL02:57660.1

AGREEMENT AND PLAN OF MERGER

Providing for the Merger of the Subsidiary Corporations

WALLING-BELL & ASSOCIATES, INC.

(a Texas corporation),

MARKETING SPECIALISTS SALES COMPANY OF GEORGIA, INC.

(a Georgia corporation),

MARKETING SPECIALISTS SALES COMPANY

and

WYNN POTTER COMPANY

(Florida corporations),

COKE AND McDANIEL, INC.

and

VOLUNTEER SALES COMPANY

(Tennessee corporations),

and

BEADLES & WRIGHT, INC.

(a Louisiana corporation)

with and into the Parent Corporation

MARKETING SPECIALISTS SALES COMPANY

(a Texas corporation)

Pursuant to Article 5.16 of the Texas Business Corporation Act ("TBCA"), as amended, Sections 14-2-1104 and 14-2-1105 of the Georgia Business Corporation Code ("GBCC"), as amended, Sections 607.1104 and 607.1105 of the Florida Business Corporation Act ("FBCA"), as amended, Sections 48-21-105 and 48-21-107 of the Tennessee Business Corporation Act ("TNBCA"), as amended, and Sections 12:111 and 12:112 of the Louisiana Business Corporation Law ("LBCL"), as amended (collectively, the "Applicable Laws"), Marketing Specialists Sales Company, a Texas corporation (the "Parent"), does hereby certify and adopt the following Agreement and Plan of Merger (this "Agreement"):

WHEREAS, Parent owns all of the outstanding shares of each class of the capital stock of each of the following subsidiary corporations: (i) Walling-Bell & Associates, Inc., a Texas corporation; (ii) Marketing Specialists Sales Company of Georgia, Inc., a Georgia corporation; (iii) Marketing Specialists Sales Company, a Florida corporation; (iv) Wynn Potter Company, a Florida

corporation; (v) Coke and McDaniel, Inc., a Tennessee corporation; (vi) Volunteer Sales Company, a Tennessee corporation; and (vii) Beadles & Wright, Inc., a Louisiana corporation (collectively, the "Subsidiaries"); and

WHEREAS, the Applicable Laws permit the merger of one or more domestic or foreign subsidiary corporations with and into a domestic or foreign parent corporation which owns at least 90 percent of the outstanding shares of each class of those subsidiaries; and

WHEREAS, Parent and its Board of Directors deem it advisable and to the advantage, welfare, and best interests of Parent and its shareholders, and to Parent as the sole shareholder of the Subsidiaries, to merge the Subsidiaries with and into Parent pursuant to the provisions of the Applicable Laws upon the conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. The Merger. Upon the terms and subject to the conditions hereof, the merger of the Subsidiaries with and into the Parent shall be consummated in accordance with the Applicable Laws at the Effective Time (as hereinafter defined). At the Effective Time (as hereinafter defined) and subject to and upon the terms and conditions of this Agreement and the Applicable Laws, the Subsidiaries shall be merged with and into Parent, the separate corporate existence of the Subsidiaries shall cease, and Parent shall continue as the surviving corporation (the "Merger").

2. Effective Time. Pursuant to Article 5.05 and Article 10.03 of the TBCA, Section 607.1105 of the FBCA, Section 14-2-1105 of the GBCC, Section 48-21-108 of the TNBCA, and Section 12:114 of the LBCL, the time at which the Merger shall become effective in Texas, Florida, Georgia, Tennessee, and Louisiana shall be 11:59 PM on December 31, 1996 (the "Effective Time").

3. Effect of the Merger. At the Effective Time, the effect of the Merger shall be as provided in Article 5.06 of the TBCA, Section 607.1106 of the FBCA, Section 14-2-1106 of the GBCC, Section 48-21-108 of the TNBCA, and Section 12:115 of the LBCL.

4. Articles of Incorporation. At the Effective Time, the Articles of Incorporation of Parent, as in effect immediately prior to the Effective Time, shall remain the Articles of Incorporation of Parent as the surviving corporation until thereafter further amended as provided by law.

5. Bylaws. The Bylaws of Parent, as in effect immediately prior to the Effective Time, shall remain the Bylaws of Parent as the surviving corporation until thereafter amended as provided by law.

6. Directors. The directors of Parent immediately prior to the Effective Time shall remain the directors of Parent and will hold office from the Effective Time until their successors are duly elected or appointed and qualified in the manner provided in the Articles of Incorporation and the Bylaws of Parent, or as otherwise provided by law.

7. Officers. The officers of Parent immediately prior to the Effective Time shall remain the officers of Parent and will hold office from the Effective Time until their successors are duly elected or appointed and qualified in the manner provided in the Articles of Incorporation and the Bylaws of Parent, or as otherwise provided by law.

8. Additional Actions. If, at any time after the Effective Time, Parent shall consider or be advised that any deeds, bills of sale, assignments, assurances, or any other actions or things are necessary or desirable to vest, perfect or confirm, of record or otherwise, in Parent, its right, title or interest in, to or under any of the rights, properties or assets of the Subsidiaries, acquired or to be acquired by Parent as a result of, or in connection with, the Merger or otherwise to carry out this Agreement, the officers and directors of Parent shall be authorized to execute and deliver, in the name and on behalf of the Subsidiaries, all such deeds, bills of sale, assignments and assurances and to take and do, in the name and on behalf of the Subsidiaries, all such other actions and things as may be necessary or desirable to vest, perfect or confirm any and all right, title and interest in, to and under such rights, properties or assets in Parent or otherwise to carry out this Agreement.

9. Cancellation of Securities. At the Effective Time, by virtue of the Merger and without any action on the part of Parent, the Subsidiaries, or any holder of the shares of capital stock of the Subsidiaries, whether issued and outstanding or held in the respective treasuries of the Subsidiaries immediately prior to the Effective Time, shall be canceled and extinguished and no payment or other consideration shall be made with respect thereto.

10. Stock Transfer Books. At the Effective Time, the stock transfer books of the Subsidiaries shall be closed and there shall be no further registration of transfers of shares of capital stock of the Subsidiaries thereafter on the records of the Subsidiaries.

11. Tax Effect. The parties hereby agree to treat the Merger for federal income tax purposes as a liquidation within the meaning of Section 332 of the Internal Revenue Code of each Subsidiary into Parent, with no gain or loss recognized by Parent or its shareholders or by the Subsidiaries.

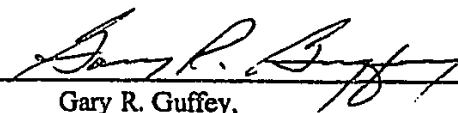
12. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas.

13. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

SIGNATURE PAGE TO FOLLOW

IN WITNESS WHEREOF, the undersigned officers of the Parent have executed this Agreement and Plan of Merger as of the 27th day of December, 1996.

MARKETING SPECIALISTS SALES COMPANY
a Texas corporation

By: 
Gary R. Guffey,
Executive Vice President-Finance

By: 
Gary R. Guffey, Secretary

EXHIBIT B

RESOLUTIONS OF THE BOARD OF DIRECTORS

ARTICLES OF MERGER - Exhibit B

DAL02:57660.1

AGREEMENT AND PLAN OF MERGER

WHEREAS, the Board deems it appropriate and in the best interest of the Company to merge, with and into the Company, the following wholly-owned subsidiaries of the Company: (i) Walling-Bell & Associates, Inc., a Texas corporation; (ii) Marketing Specialists Sales Company of Georgia, Inc., a Georgia corporation; (iii) Marketing Specialists Sales Company, a Florida corporation; (iv) Wynn Potter Company, a Florida corporation; (v) Coke and McDaniel, Inc., a Tennessee corporation; (vi) Volunteer Sales Company, a Tennessee corporation; and (vii) Beadles & Wright, Inc., a Louisiana corporation (collectively, the "Subsidiaries").

WHEREAS, pursuant to the mergers, each of the Subsidiaries shall cease to exist and the Company shall be the surviving corporation; and

WHEREAS, in order to consummate the merger, the Board deems it appropriate and in the best interests of the Company to enter into that certain Agreement and Plan of Merger, a copy of which has been made available to the Board (the "Plan of Merger").

NOW, THEREFORE, BE IT RESOLVED, that the President, any Vice President and the Secretary of the Company (the "Authorized Officers") be, and each acting individually hereby is, authorized and empowered to execute and deliver the Plan of Merger for and on behalf and in the name of the Company, with such changes thereto as approved by any Authorized Officer, and to cause the Company to perform and comply with its obligations and duties under the Plan of Merger; and

FURTHER RESOLVED, that the Authorized Officers be, and each acting individually hereby is, authorized and empowered to take all actions necessary or appropriate to effect the filing of Articles of Merger (or other appropriate documents) regarding the transactions contemplated by the Plan of Merger with the Secretary of State of the State of Texas, the Secretary of State of the State of Georgia, the Secretary of State of the State of Florida, the Secretary of State of the State of Tennessee, and the Secretary of State of the State of Louisiana (or other appropriate agency or person); and

FURTHER RESOLVED, that the Authorized Officers be, and each acting individually hereby is, authorized and empowered to do all other things necessary or appropriate in connection with the Plan of Merger and the performance of the Company's obligations thereunder including, but not limited to, the execution, delivery and/or filing of certificates, agreements, instruments or documents as any Authorized Officer, in his or her sole discretion, may deem necessary or desirable and in the best interests of the Company; and the execution by any such Authorized Officer of any such certificate, agreement, instrument or document or the doing by them of any act in connection with the

Plan of Merger shall conclusively establish such Authorized Officer's authority from the Company and the approval and ratification of the Company of the certificates, agreements, instruments or documents so executed and the actions so taken; and

FURTHER RESOLVED, that any and all actions heretofore taken by any Authorized Officer in connection with matters addressed by these resolutions are hereby in all respects ratified, adopted confirmed and approved as the acts and deeds of the Company.