(Requestor's Nam	ne)		
ATTORNEYS AT LAW THE ANDERSEN			1172722
A PROFESSIONAL CORPORAT 100TH STREET CENTER 10095 OVERSEAS HIGHWAY MARATHON, FL 33050-3336 (City/State/Zip/Ph		20001	11/2/22
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A PROFESSIONAL CORPORATION

MILE MARKER 0 OF U.S. 1 SOL WHITEHEAD STREET KEY WEST, FL 33040-6585 TELEPHONE 305.296.8480 FACSIMILE: 305.293.7825

REPLY TO: KEY WEST OFFICE

March 6, 2003

Direct Dial: (305)-295-6804

E-Mail: kbiskner@taflaw.com

HISTORIC CHURCH CIRCLE 415 BROAD STREET, SUITE 601 POST OFFICE DRAWER 88 KINGSPORT, TN 37662-0088 TELEPHONE: 423.378 3040 FACSIMILE. 423 378.5773

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FIRST UNION BANK BUILDING 24 CATHEDRAL PLACE, SUITE 506 ST. AUGUSTINE, FL 32084 TELEPHONE. 904.823.1440 FACSIMILE: 904.824.2420

CORNER OF MERIDIAN & 41st 777 ARTHUR GODFREY RD, 2ND FL MIAMI BEACH, FL 33140 TELEPHONE: 305.571.1699 FACSIMILE: 305-531.1708

E-MAIL: postmaster@tafiaw.com

Via Courier Amendment Section **Division of Corporations** 409 E. Gaines St. Tallahassee, FL 32399

Merger Filing Re:

Dear Sir or Madam:

Please find enclosed Articles of Merger for Interior Design Services, Inc., a Florida corporation and Environments, Inc., a Tennessee corporation.

Please also find a check made out to the Florida Secretary of State in the amount of \$ 78.75 to pay for filing fees and one certified copy of the Articles.

Please return all correspondence in this matter to Ken Biskner, The Andersen Firm, 501 Whitehead St., Key West, FL 33040.

For further information concerning this matter, please cal Ken Biskner at 305-296-8480.

Thank you for your assistance in this matter.

Sincerely,

THE ANDERSEN FIRM A PROFESSIONAL CORPORATION

Biskner, Jr. Kenn

ARTICLES OF MERGER Merger Sheet

MERGING:

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ENVIRONMENTS, INC., a Tennessee corporation not qualified in Florida

INTO

INTERIOR DESIGN SERVICES, INC., a Florida entity, 505748

File date: April 16, 2003 Corporate Specialist: Velma Shepard

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314

Articles of Merger of Environments, Inc., a Tennessee Corporation, into

Interior Design Services, Inc., a Florida Corporation

DIVISION OF CORPORATIONS

03 APR 16 PM 3:05

ARTICLES OF MERGER between Environments, Inc., a Tennessee Corporation, whose principle office is located at 209 Powell Place, Brentwood, TN 37027, ("Environmental") and Interior Design Services, Inc., a Florida Corporation, whose principle office is located at 11200 9th, North, Suite 100, St. Petersburg, FL 33716 ("IDS").

Under §§607.1101 - 607.1107 of the Florida Business Corporation Act (the "Act"), Environments and IDS adopt the following Articles of Merger.

1. The Agreement and Plan of Merger and Reorganization dated March 7, 2003 ("Plan of Merger"), between Environments and IDS was approved and adopted by a unanimous vote of the shareholders of Environments on March 7, 2003 following adoption and recommendation by the Environments' Board of Directors and was approved and adopted by a unanimous vote of the shareholders of IDS on March 7, 2003, even though shareholder approval of the Plan of Merger is not required by the shareholders of IDS, following adoption and recommendation by the Environments' Board of Directors.

2. Environments is the parent corporation of IDS owning 100% of its outstanding shares. IDS is the wholly owned subsidiary of Environments.

3. Each shareholder of IDS, the subsidiary, has waived receipt of the Plan of Merger in writing.

4. Under the Plan of Merger, all issued and outstanding shares of Environments' stock will be acquired by means of a merger of Environments into IDS with IDS being the only surviving corporation.

5. The Plan of Merger, attached as Exhibit A, meets the requirements of the Act, and was approved by IDS, the domestic corporation that is a party to the merger. Environments, the other corporation that is a party the merger, approved the attached Plan of Merger in accordance with the respective laws of its jurisdiction. The merger is permitted under the respective laws of all applicable jurisdictions.

6. Under §607.1105(1)(b) of the Act, the date and time of the effectiveness of the Merger shall be

March 7, 2003,

. . .

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The Articles of Merger comply and were executed in accordance with the laws of each party's 7. applicable jurisdiction.

IN WITNESS WHEREOF, the parties have set their hands on March 7, 2003.

ATTEST:

Environments, Inc., a Tennessee corporation

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Karen Arnold, as its President

(Corporate Seal)

Interior Design Services, Inc., a Florida corporation

By:

Karen Arnold, as its President

. (Corporate Seal)

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AGREEMENT AND PLAN OF MERGER AND REORGANIZATION

This AGREEMENT AND PLAN OF MERGER AND REORGANIZATION ("this Agreement") is made and entered into as of March 7, 2003, between Environments, Inc., a Tennessee corporation (hereinafter referred to as "Environments"), and Interior Design Services, Inc., a Florida corporation (hereinafter referred to as either "IDS" or the "Survivor"). Environments and IDS are from time to time herein referred to as the "Constituent Corporations."

RECITALS

WHEREAS, the parties desire that Environments, the parent corporation, be merged into IDS, the wholly owned subsidiary corporation, with IDS being the surviving corporation, all as particularly set forth herein; and

WHEREAS, the boards of directors of the parties to this Agreement have determined that the proposed transaction is advisable and for the general welfare and advantage of their respective corporations including the minimization of legal and accounting costs, reduced administrative and reporting expenses, and reduced taxes, and shareholders and have recommended to their respective shareholders that the proposed transaction be consummated; and

WHEREAS, the parties intend that for U.S. federal income tax purposes the Merger qualify as a tax free reorganization within the meaning of Section 368(a) of the Internal Revenue Code, and the parties intend, by executing this Agreement, to adopt a plan of reorganization within the meaning of Section 354(a) of the Internal Revenue Code; and

WHEREAS, the Merger shall be consummated pursuant to and in accordance with the terms and conditions set forth in this Agreement and in accordance with the applicable laws of both Tennessee and Florida; and

WHEREAS, each of the Constituent Corporations has adopted the Plan of Merger embodied in this Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual covenants set forth in this Agreement, the parties agree as follows:

I. THE MERGER

A. <u>Merger.</u> Upon the terms and subject to the conditions hereof, on the Effective Date (as hereinafter defined), Environments shall be merged with and into IDS in accordance with the applicable laws of the States of Tennessee and Florida (the "Merger"). The separate existence of Environments shall cease, and the existence of IDS shall continue unaffected and unimpaired by the Merger, as the surviving corporation, with all the rights, privileges, immunities, and franchises, of a public as well as of a private nature, and subject to all the duties and liabilities of corporations organized under the laws of the State of Florida.

⁶ B. <u>Filing with the Florida Secretary of State</u>. Environments and IDS shall cause their respective Presidents to execute Articles of Merger for both Tennessee and Florida in the forms annexed hereto as Appendix A and B and on such execution this Plan shall be deemed incorporated by reference into such Articles of Merger as if fully set forth in such Articles and shall become an exhibit to such Articles of Merger. Thereafter, subject to the provisions set out below, such Articles of Merger shall be delivered for filing by IDS to the Florida Secretary of State and the Tennessee Secretary of State.

C. <u>Mailing Waiver</u>. Unless the shareholders of IDS waive such notice in writing, Environments shall deliver notice of the Merger to the shareholders of IDS. The Constituent Parties agree not to file Articles of Merger with the Tennessee and Florida Secretaries of State in accordance with the respective Act(s) of their jurisdiction until at least 30 days, or one month, after the notice is mailed, which ever period of time is longer

D. <u>Effective Date.</u> The date upon which this Merger shall be effective is March 7, 2003 (the "Effective Date").

E. <u>Articles of Incorporation</u>. The Articles of Incorporation of the Survivor, in effect immediately before the Effective Date of the Merger shall, without any changes, be the Articles of Incorporation of the Survivor from and after the Effective Date until further amended as permitted by law.

F. <u>Bylaws</u>. On the Effective Date, the Bylaws of the Survivor, as in effect immediately prior to the Effective Date, shall continue in full force and effect as the bylaws of the Survivor.

G. <u>Directors and Officers</u>. The directors and officers of the Survivor immediately prior to the Effective Date shall be the directors and officers of the Survivor, until their successors shall have been duly elected and qualified or until otherwise provided by law, the Articles of Incorporation of the Survivor or the Bylaws of the Survivor.

II. CONVERSION OF SHARES

A. <u>Distribution to Shareholders of the Constituent Corporations</u>. Upon the Effective Date, by virtue of the Merger and without any action on the part of any holder thereof, each share of Environments Common Stock outstanding immediately prior thereto shall be changed and converted into ten (10) fully paid shares of IDS Common Stock. Each share of IDS's stock that is issued and outstanding prior to the Effective Date shall be cancelled and returned to the status of authorized but unissued shares.

B. <u>Satisfaction of Rights of Disappearing Corp. Shareholders</u>. All shares of Survivor's stock into which shares of Environments' stock shall have been converted and become exchangeable for under this Plan shall be deemed to have been paid in full satisfaction of such converted shares.

III. EFFECT OF THE MERGER

A. <u>Rights and Privileges.</u> On the Effective Date of the Merger, the Survivor, without further act, deed or other transfer, shall retain or succeed to, as the case may be, and possess and be vested

with all the rights, privileges, immunities, powers, franchises and authority, of a public as well as of a private nature, of Environments and IDS; all property of every description and every interest therein, and all debts and other obligations of or belonging to or due to each of Environments and IDS on whatever account shall thereafter be taken and deemed to be held by or transferred to, as the case may be, or invested in the Survivor without further act or deed; title to any real estate, or any interest therein vested in Environments or IDS, shall not revert or in any way be impaired by reason of this merger; and all of the rights of creditors of Environments and IDS shall be preserved unimpaired, and all liens upon the property of Environments or IDS shall be preserved unimpaired, and all debts, liabilities, obligations and duties of the respective corporations shall thenceforth remain with or be attached to, as the case may be, the Survivor and may be enforced against it to the same extent as if all of said debts, liabilities, obligations and duties had been incurred or contracted by it.

B. <u>Supplemental Action</u>. If at any time after the Effective Date, the Survivor shall determine that any further conveyances, agreements, documents, instruments, and assurances or any further action is necessary or desirable to carry out the provisions of this Agreement, the appropriate officers of IDS or Environments, as the case may be, whether past or remaining in office, shall execute and deliver, on the request of the Survivor, any and all proper conveyances, agreements, documents, instruments, and assurances and perform all necessary or proper acts, to vest, perfect, confirm, or record such title thereto in the Survivor, or to otherwise carry out the provisions of this Agreement.

C. <u>Tax Consequences</u>. It is intended by the Constituent Parties that the Merger shall constitute a reorganization within the meaning of Section 368(a) of the Internal Revenue Code. The Constituent Parties adopt this Agreement as a plan of reorganization within the meaning of Section 354(a) of the Internal Revenue Code and Sections 1.368-2(g) and 1.368-3(a) of the Treasury Regulations.

IV. DISSENTERS' RIGHTS

Shareholders of IDS who, except for the applicability of §607.1104(1)(a) of the Florida Statutes which provides that a vote of the Parent's or Subsidiary's shareholders is not required to approve the Merger, would be entitled to vote on the Merger and who wish to dissent, are entitled, if the shareholder complies with the provisions of the Florida Statutes regarding the rights of dissenting shareholders, to be paid the fair value of such shareholder's shares.

V. MISCELLANEOUS

A. <u>Abandonment</u>. At any time before the Effective Date, this Agreement may be terminated and the Merger may be abandoned for any reason whatsoever by the Board of Directors of either of the Constituent Corporations or both, notwithstanding the approval of this Agreement by the shareholders of Environments and IDS.

B. <u>Waiver</u>. Any of the terms or conditions of this Plan may be waived at any time by the one of the Constituent Corporations which is, or the shareholders of which are, entitled to the benefit thereof by action taken by the Board of Directors of such party.

C. Termination. At any time before the Effective Date, this Plan may be terminated and the Merger abandoned by mutual consent of the Boards of Directors of both Constituent Corporations. notwithstanding favorable action by the shareholders of the respective Constituent Corporations.

D. Amendment. At any time prior to the Effective Date, this Agreement may be amended or modified in writing by the Board of Directors of either of the Constituent Corporations or both; provided, however, that an amendment made subsequent to the adoption of this Agreement by the shareholders of either Constituent Corporation shall not alter or change any of the terms and conditions of this Agreement if such alteration or change would adversely affect the rights of the shareholders of such Constituent Corporation.

E. Governing Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Florida and, so far as applicable, the merger provisions of the Tennessee Business Corporation Act.

IN WITNESS WHEREOF, the parties hereto have entered into and signed this Agreement as of the date and year first written.

ATTEST:

ENVIRONMENTS, INC., a Tennessee corporation

Kaden Andersen Arnold, its Pr

(corporate seal)

INTERIOR DESIGN SERVICES, INC., a Florida corporation

(corporate seal)

en Andersen Arnold, its President