

508722

KOPPEN, WATKINS, PARTNERS & ASSOCIATES
A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW

REPLY TO:
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ANNEX
BY APPOINTMENT ONLY:
7251 NE 2ND AVENUE
MIAMI, FLORIDA 33138
TELEPHONE (305) 759-1002

DEBORAH J. LOWE
ATTORNEY AT LAW

December 30, 1997

Division of Corporation
P.O. Box 6327
Tallahassee, FL 32314

Re: ILM Corporation

Dear Sir/Madam:

Enclosed are the Articles of Merger of ILM Corporation into ILM Corporation of Virginia, Inc. and a check in the amount of \$70.00 to file the Articles of Merger.

Very truly yours,

KOPPEN, WATKINS, PARTNERS &
ASSOCIATES, A Professional Association

Deborah J. Lowe

DEBORAH J. LOWE, Esquire

DJL/aa
Enclosure

cc: Jason Cohen

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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Merger.
01-08-98
CC

ARTICLES OF MERGER
Merger Sheet

MERGING:

#508722, ILM CORPORATION

INTO

ILM CORPORATION OF VIRGINIA, INC., a Virginia corporation not qualified in
Florida.

File date: January 2, 1998

Corporate Specialist: Cheryl Coulliette

ARTICLES OF MERGER
OF
ILM CORPORATION
INTO
ILM CORPORATION OF VIRGINIA, INC.

FILED STATE
SECRETARY OF CORPORATIONS
JAN-2 PM 4:36

The undersigned corporations hereby execute, effective December 17, 1997, the following Articles of Merger and set forth as follows:

I

ILM Corporation is a stock corporation organized and existing under the laws of the State of Florida.

ILM Corporation of Virginia, Inc. is a stock corporation organized and existing under the laws of the Commonwealth of Virginia.

ILM Corporation is qualified to transact business in the State of Virginia. ILM Corporation of Virginia, Inc. is the surviving corporation.

The merger of ILM Corporation into ILM Corporation of Virginia, Inc. is permitted by the State of Florida, and ILM Corporation has complied with the laws of the State of Florida in effecting the merger.

II

Attached hereto as Exhibit A is a copy of the Plan of Merger.

III

The terms and conditions of the merger set forth herein were duly advised, authorized and approved by unanimous consent of the directors and shareholders of ILM Corporation at a special

meeting effective December 17, 1997, and were duly advised, authorized and approved by unanimous consent of the directors and shareholders of ILM Corporation of Virginia, Inc. at a special meeting held effective December 17, 1997. No amendment to the charter of the surviving corporation is made.

IV

The total number of shares of stock and the par value are as follows:

ILM Corporation -- 100 shares common with no par value, 100 shares of which are authorized and outstanding. There is only one class of common stock.

ILM Corporation of Virginia, Inc. -- 5,000 shares common with no par value, 100 shares of which are authorized and outstanding. There is only one class of common stock.

V

The location of the principal office of ILM Corporation of Virginia, Inc., in the State of Virginia is 216 Industrial Court, Fredericksburg, Virginia 22408 (Spotsylvania County), and Jason Cohen is its Registered Agent at this address.

VI

ILM Corporation owns no interest in land in the State of Florida.

VII

The Plan of Merger shall be effective December 30, 1997.

ATTEST:
BY Jason Cohen (SEAL)
Director

ILM CORPORATION
BY Irwin Cohen (SEAL)
Irwin Cohen, President

ATTEST:
BY Jason Cohen (SEAL)
Director

ILM CORPORATION OF VIRGINIA, INC.
BY Irwin Cohen (SEAL)
President

Exhibit A

PLAN OF MERGER
ILM CORPORATION
into
ILM CORPORATION OF VIRGINIA, INC.

This Plan of Merger of ILM Corporation ("ILM") with and into ILM Corporation of Virginia, Inc. ("Survivor"), dated as of the 17th day of December, 1997, provides as follows:

1. ILM, a Florida stock corporation, shall be merged with and into Survivor, a Virginia stock corporation, as of the close of business on the 30th day of December, 1997, and the Survivor will be governed by the laws of the Commonwealth of Virginia. The Survivor's name is ILM Corporation of Virginia, Inc.

2. As of December 30, 1997, Survivor shall succeed to all of the assets and liabilities of ILM. 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.

3. As of December 30, 1997, no property, shares, other securities or consideration of any type will be distributed or issued in connection with or as a result of the merger.

4. All shares of ILM shall be cancelled.

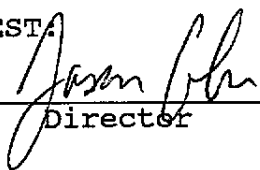
5. All shares of Survivor shall remain unaffected by

the terms of this merger.

6. There will be no alterations or amendments in, or any restatement of, the Articles of Incorporation or the By-Laws of the Survivor as a result of the merger, except to the extent that Articles of Merger may be considered as amendments to the Articles of Incorporation.

ATTEST:

BY

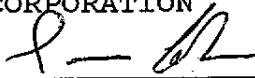


(SEAL)

Director

ILM CORPORATION

BY



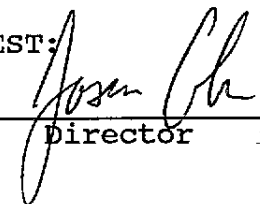
(SEAL)

President

ILM CORPORATION OF VIRGINIA, INC.

ATTEST:

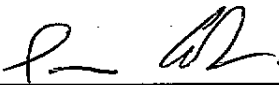
BY



(SEAL)

Director

BY



(SEAL)

President