

528762

ARTICLES OF MERGER
Merger Sheet

MERGING:

000002422830--6

YANOFF SOUTH INC., a Florida corporation, 528762

INTO

I. ARTHUR YANOFF & CO. FLORIDA LTD., a Florida corporation, 388452

File date: January 30, 1998, effective January 31, 1998

Corporate Specialist: Darlene Connell