

643174

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merger

1.) Mid Continent Agencies of New York, Inc.
(CORPORATE NAME & DOCUMENT #)

2.) _____
(CORPORATE NAME & DOCUMENT #)

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3.) _____
(CORPORATE NAME & DOCUMENT #)

4.) _____
(CORPORATE NAME & DOCUMENT #)

5.) _____
(CORPORATE NAME & DOCUMENT #)

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ARTICLES OF MERGER
Merger Sheet

MERGING: -----

MID-CONTINENT AGENCIES OF NEW YORK, INC., a New York corporation,
not qualified

INTO

INTERNATIONAL ACCOUNT SYSTEMS, INC., a Florida entity, 643174.

File date: May 31, 2000

Corporate Specialist: Cheryl Coulliette

ARTICLES OF MERGER
OF
MID-CONTINENT AGENCIES OF NEW YORK, INC.
AND
INTERNATIONAL ACCOUNT SYSTEMS, INC.

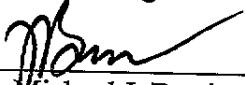
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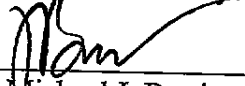
Pursuant to the provisions of the Florida Business Corporation Act, the foreign business corporation and the domestic business corporation herein named do hereby submit the following Articles of Merger.

1. Annexed hereto and made a part hereof is the Plan of Merger for merging Mid-Continent Agencies of New York, Inc. with and into International Account Systems, Inc.
 2. The merger of Mid-Continent Agencies of New York, Inc. with and into International Account Systems, Inc. is permitted by the laws of the jurisdiction of organization of New York and is in compliance with said laws. The date of adoption of the Plan of Merger by the shareholders of Mid-Continent Agencies of New York, Inc. was May 30, 2000.
 3. The shareholders of International Account Systems, Inc. entitled to vote thereon approved and adopted the aforesaid Plan of Merger in accordance with the provisions of the Florida Business Corporation Act on May 30, 2000.
 4. The effective date of the merger shall be May 31, 2000.
- Executed on May 30, 2000

Mid-Continent Agencies of New York, Inc.

By: 
Name: Michael J. Barrist
Capacity: CEO and President

International Account Systems, Inc.

By: 
Name: Michael J. Barrist
Capacity: CEO and President

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER ("Plan of Merger") is made and dated as of May 30, 2000, by and between International Account Systems, Inc. (the "Corporation"), a Florida corporation and Mid-Continent Agencies of New York ("Mid-Continent"), which is a business corporation of the State of New York (Mid-Continent is referred to herein as the "Constituent Corporation").

BACKGROUND

The respective Boards of Directors of the Corporation and the Constituent Corporation each have determined that it is desirable and in the best interest of each corporation that the Constituent Corporation be merged into the Corporation in accordance with the provisions of this Plan of Merger and subject to applicable law.

NOW, THEREFORE, in consideration of the mutual agreements and conditions contained herein and intending to be legally bound, the parties hereby agree as follows:

1. Merger.

On the Effective Date (as hereinafter defined), the Constituent Corporation shall be merged with and into the Corporation, and the Corporation shall be the corporation surviving the merger and shall retain its current corporate name (the Corporation is also referred to herein as the Surviving Corporation). On the Effective Date of the merger, the Constituent Corporation shall cease to exist and thereafter its respective properties, business, assets and liabilities shall become the properties, business, assets and liabilities of the Corporation as the surviving corporation, and the Corporation shall continue to exist as a corporation under the laws of the State of Florida.

2. Certificate of Incorporation.

The Certificate of Incorporation of the Corporation on the Effective Date shall be and remain the Certificate of Incorporation of the Surviving Corporation unless and until otherwise amended or modified.

3. Conversion of Stock.

(a) On the Effective Date, each share of Common Stock of the Corporation issued or outstanding immediately prior thereto shall become and be converted into one fully paid and non-assessable share of the Common Stock of the Surviving Corporation. Each stock certificate representing outstanding Common Stock of the Corporation immediately prior to the Effective Date shall on and after the Effective Date be deemed, for all purposes, to represent the same number of full shares of Common Stock of the Surviving Corporation.

(b) On the Effective Date, each share of capital stock of the Constituent Corporation outstanding or held in treasury immediately prior thereto shall be canceled.

4. Bylaws.

The Bylaws of the Corporation at the Effective Date shall be and remain the Bylaws of the Surviving Corporation unless and until otherwise amended or modified.

5. Directors and Officers.

The directors and officers of the Corporation immediately prior to the Effective Date shall be and remain the directors and officers of the Surviving Corporation and, subject to the Bylaws of the Surviving Corporation, shall hold office until their respective successors shall have been elected and shall have qualified, subject to removal, resignation or such other change as may otherwise occur.

6. Effective Date.

The merger shall be effective as of the close of business on the date of filing of the Certificate of Merger with the State of Florida (which date is herein called the "Effective Date").

7. Amendment.

The Corporation and the Constituent Corporation, by agreement in writing authorized by their respective Boards of Directors, may amend this Plan of Merger at any time before or after approval hereof by the shareholders of either or both of them, but, after any such approval, no amendment shall be made which substantively changes the terms hereof without the further approval of such shareholders.

8. Further Actions.

To carry out this Plan of Merger, upon approval hereof, the President, any Vice President, the Treasurer and the Secretary of the Corporation and the Constituent Corporation, respectively, shall be vested with full authority to perform all such further acts and to execute any and all agreements, papers and documents necessary or proper in order to give effect to and to consummate the merger.

9. Expenses.

All charges and expenses necessarily involved in carrying out this Plan of Merger shall be borne by the party that incurred it.

10. Termination.

This Plan of Merger may be terminated at any time prior to the Effective Date by the mutual agreement of the Board of Directors of the Corporation and the Constituent Corporation.

11. Governing Law.

This Plan of Merger shall be governed by and construed in accordance with the laws of the State of Florida except to the extent that the Merger is governed by the laws of the State of New York.

IN WITNESS WHEREOF, intending to be legally bound hereby, the parties hereto have caused this Plan of Merger to be duly executed as of the date first above written.

MID-CONTINENT AGENCIES OF
NEW YORK, INC.

By: _____

Print name: Michael J. Barrist
Print title: CEO and President

INTERNATIONAL ACCOUNT
SYSTEMS, INC.

By: _____

Print name: Michael J. Barrist
Print title: CEO and President