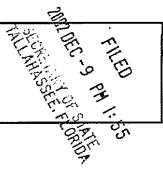
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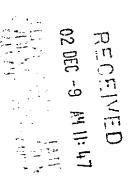


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ACCOUNT NO. : 072100000032

REFERENCE: 847469

167868A

AUTHORIZATION

ORDER DATE: December 9, 2002

ORDER TIME : 11:05 AM

ORDER NO. : 847469-005

CUSTOMER NO: 167868A

CUSTOMER: _Beverly Jackson, Legal Asst

Wachovia Corporation

One First Union Center, Nc0630 301 South College Street-30th

Charlotte, NC 28288-0630

ARTICLES OF MERGER

CITRUS COUNTY LAND CORP. & CITRUS COUNTY SERVICE CORP.

INTO

ABCA, INC.

PLEASE	REIUKN	Tur	E OTTO	NA TIAG	AD	PROOF	OF	FIDING:			
CERTIFIED COPY XX PLAIN STAMPED COPY											
CONTACT	r person	J. 1	Vorma	Parr	amo	re					

EXAMINER'S INITIALS:

ARTICLES OF MERGER Merger Sheet

MERGING:

CITRUS COUNTY LAND CORP., a Florida corporation, V31973
CITRUS COUNTY SERVICE CORP., a Florida corporation, S87477

INTO

ABCA, INC., a Florida entity, 681965.

File date: December 9, 2002

Corporate Specialist: Cheryl Coulliette

Account number: 072100000032 Amount charged: 105.00

ARTICLES OF MERGER

Merging

CITRUS COUNTY LAND CORP., and

(a Florida corporation and a wholly owned subsidiary of ABCA, INC.)

CITRUS COUNTY SERVICE CORP.

(a Florida corporation and a wholly owned subsidiary of ABCA, INC.)

(collectively referred to hereafter as the "Merging Corporations")

into

ABCA, INC.

(a Florida corporation and referred to hereafter as the "Parent")

These Articles of Merger are delivered to the Department of State of Florida for filing pursuant to Sections 607.1105 of the Florida 1989 Business Corporation Act.

Section 1. Plan of Merger.

Attached hereto as Exhibit A is the Agreement and Plan of Merger (the "Plan") providing for the merger of the Merging Corporations with and into the Surviving Corporation (the "Merger").

Section 2. Approval of Plan.

No vote of the shareholder of the Merging Corporations or of the Parent was required. The plan was adopted by the Sole Director of the Parent as of November 22, 2002.

Section 3. Effective Time.

The Effective Time of the Merger shall immediately upon filing of the articles of merger.

DATED as of the 22nd day of November, 2002.

Parent:

ABCA, INC.

Name: Robert L. Andersen

Title: Senior Vice President

By: Beurly W. Jackson
Title: Assistant Secretary

Merging Corporations:

CITRUS COUNTY LAND CORP.

Name: Robert L. Andersen Title: Senior Vice President

By: Bennely W. Jackson Title: Assistant Secretary

AGREEMENT AND PLAN OF MERGER

Merging

CITRUS COUNTY LAND CORP., and

(a Florida corporation and a wholly owned subsidiary of ABCA, INC.)

CITRUS COUNTY SERVICE CORP.

(a Florida corporation and a wholly owned subsidiary of ABCA, INC.)

(collectively referred to hereafter as the "Merging Corporations")

into

ABCA, INC.

(a Florida corporation and referred to hereafter as the "Parent")

This Agreement and Plan of Merger (hereinafter "Plan") is entered into between the Merging Corporations and the Parent pursuant to Section 607.1104 of the Florida 1989 Business Corporation Act.

Section 1. The Merger.

Immediately upon filing of the Articles of Merger, the Merging Corporations shall be merged (hereinafter "Merger") with and into the Parent. At the Effective Time, the Merging Corporations shall cease and the existence of the Parent shall continue.

Section 2. Name of Surviving Corporation; Articles of Incorporation, Bylaws, Directors and Officers.

The name of the Parent as the Surviving Corporation shall be "ABCA, INC." The Articles of Incorporation and Bylaws of the Surviving Corporation shall be the Articles of Incorporation and Bylaws of the Parent as in effect immediately prior to the Effective Time. Until their successors are elected and qualified, the directors and officers of the Surviving Corporation after the Effective Time shall be the directors and officers of the Parent in office immediately prior to the Effective Time.

Section 3. Conversion and Exchange of Shares.

At the Effective Time:

- (a) all of the outstanding shares of common stock of the Merging Corporations shall be cancelled; and
- (b) the outstanding shares of common stock of the Parent shall not be converted, exchanged or in any manner altered as a result of the Merger and shall remain outstanding as shares of common stock of the Parent.

There are no other classes of stock outstanding of the Merging Corporations or the Parent.

Section 4. Effect of the Merger.

All of the assets of the Merging Corporations as they exist at the Effective Time shall pass to, vest in, and become assets of the Parent. All of the liabilities of the Merging Corporations as they exist at the Effective Time shall become liabilities of the Parent in accordance with the laws of Florida.

Section 5. Waiver; Amendment; Termination; Further Assurances.

The Merging Corporations and Parent as sole shareholder of the Merging Corporations, acknowledge receipt of a copy of this plan, waive all notices in connection with the merger and consent to the merger provided for herein being effective at Effective Time.

This Plan may be amended at any time prior to the Effective Time by an amendment signed by the parties hereto and may be terminated or abandoned at any time prior to the Effective Time by the Parent by executing a written termination or abandonment.

- (a) In the event that the Merger shall have been fully authorized in accordance with the provisions of the laws of the jurisdictions of incorporation of the Merging Corporations and the Parent, the Merging Corporations and the Parent hereby agree that they will cause to be executed and filed and/or recorded any document or documents prescribed by the laws of such states of incorporation, and that they will cause to be performed all necessary acts therein and elsewhere to effectuate the Merger.
- (b) The Board of Directors and the proper officers of the Merging Corporations, respectively, are hereby authorized, empowered and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers and documents which shall be or become necessary, proper or convenient to carry out or put into effect any of the provisions of this Plan or of the Merger herein provided for.

Section 6. Dissenters' Rights.

The shareholders of the Merging Corporations who, except for the applicability of section 607.1104 of the Florida 1989 Business Corporation Act, would be entitled to vote and who dissent from the Merger pursuant to section 607.1320, may be entitled, if they comply with the provisions of that Act regarding the rights of dissenting shareholders, to be paid the fair value of their shares.

In witness whereof, this Plan has been executed by both the Merging Corporations and the Parent.

DATED as of the 22nd day of November, 2002.

Parent:

ABCA, INC.

Name: Robert L. Andersen
Title: Senior Vice President

Attest:

Name: Beverly W. Jackson

Title: Assistant Secretary

Merging Corporations:

CITRUS COUNTY LAND CORP.

Name: Robert L. Andersen
Title: Senior Vice President

Attest

Name: Beverly W. Jackson

Title: Assistant Secretary

CITRUS COUNTY SERVICE CORP.

Name: Robert L. Andersen
Title: Senior Vice President

Attest:

Name: Beverly W. Ja

Title: Assistant Secretary