

**CORPORATE
ACCESS,
INC.**

A93000001251

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1116-D Thomasville Road . Mount Vernon Square . Tallahassee, Florida 32303

P.O. Box 37066 (32315-7066) ~ (850) 222-2666 or (800) 969-1666 . Fax (850) 222-1666

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 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

CERTIFIED COPY

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FILING Merger

1.) J.R. (Florida) XXVII Limited Partnership
 (CORPORATE NAME & DOCUMENT #)

2.) _____
 (CORPORATE NAME & DOCUMENT #)

3.) _____
 (CORPORATE NAME & DOCUMENT #)

4.) _____
 (CORPORATE NAME & DOCUMENT #)

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5.) _____
 (CORPORATE NAME & DOCUMENT #)

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9.) _____
 (CORPORATE NAME & DOCUMENT #)

10.) _____
 (CORPORATE NAME & DOCUMENT #)

EFFECTIVE DATE
12/31/98

SPECIAL INSTRUCTIONS

Name	
Availability	
Document Examiner	<u>[Signature]</u>
Underwriter	<u>[Signature]</u>
Verifier	<u>[Signature]</u>
Acknowledgment	<u>[Signature]</u>
W. P. Verityer	<u>[Signature]</u>

[Signature]
12/31

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 DIVISION OF CORPORATION

ARTICLES OF MERGER
Merger Sheet

MERGING:

J.R. (FLORIDA) XXVII LIMITED PARTNERSHIP, A93000001251
,

INTO

J.R. (FLORIDA) XXVII LIMITED PARTNERSHIP. entity not qualified in Florida

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

Corporate Specialist: Brenda Tadlock

ARTICLES OF MERGER

OF

J.R. (FLORIDA) XXVII LIMITED PARTNERSHIP,
a Florida limited partnership

INTO

J.R. (FLORIDA) XXVII LIMITED PARTNERSHIP,
a Nevada limited partnership

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA
A95
NR EFFECTIVE DATE
12/31/98

Pursuant to Section 620.203, Florida Statutes, J.R. (Florida) XXVII Limited Partnership, a Nevada limited partnership, as the surviving entity, does hereby deliver to the Florida Secretary of State the following articles of merger:

Article I

The constituent entities to the merger are (i) J.R. (Florida) XXVII Limited Partnership, a Florida limited partnership (the "Merged Entity"), as the merging entity, and (ii) J.R. (Florida) XXVII Limited Partnership, a Nevada limited partnership ("Surviving Entity") as the surviving entity.

Article II

The agreement and plan of merger (the "Plan") has been adopted by the Merged Entity and the Surviving Entity, a complete and executed copy of which is attached hereto and marked Exhibit "A" and incorporated herein by this reference.

Article III

The Plan was approved by the unanimous written consent of the owners of both the Merged Entity, pursuant to Section 620.202, Florida Statutes, and the Surviving Entity, pursuant to Section 92A.140 of Nevada Revised Statutes.

Article IV

The merger shall become effective December 31, 1998.

Article V

(a) The principal office of the Surviving Entity is located at 2300 Yonge Street, Suite 400, Toronto, Ontario M4P 1E4.

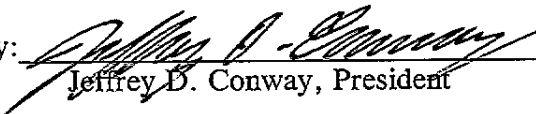
(b) The Surviving Entity hereby appoints the Florida Secretary of State as its agent for service of process in a proceeding to enforce any obligations or the rights of dissenting partners of the Merged Entity.

(c) The Surviving Entity agrees to promptly pay to the dissenting partners of the Merged Entity the amount, if any, to which such dissenting partner is entitled under Section 620.205, Florida Statutes.

IN WITNESS WHEREOF, the parties have caused these Articles of Merger to be duly signed and acknowledged on December 29, 1998.

J.R. (FLORIDA) XXVII LIMITED
PARTNERSHIP, a Nevada limited partnership

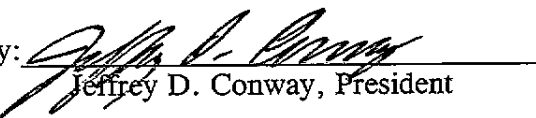
By: Jaffa Road (Florida) Management Inc., a
Canadian corporation, its sole general
partner

By: 
Jeffrey D. Conway, President

"SURVIVING ENTITY"

J.R. (FLORIDA) XXVII LIMITED
PARTNERSHIP, a Florida limited partnership

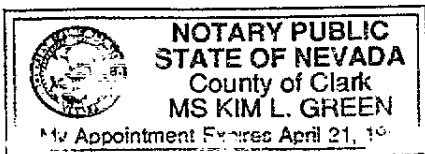
By: Jaffa Road (Florida) Management Inc., a
Canadian corporation, its sole general
partner

By: 
Jeffrey D. Conway, President

"MERGED ENTITY"

STATE OF NEVADA
COUNTY OF CLARK

On this 29th day of December, 1998, before me, the undersigned, a Notary Public in and for the State of Nevada, personally appeared Jeffrey D. Conway, known to me to be the President of JAFFA ROAD (FLORIDA) MANAGEMENT INC., a Canadian corporation, as the sole general partner of J.R. (Florida) XXVII Limited Partnership, a Nevada limited partnership, and acknowledged to me that the foregoing constitutes the Articles of Merger of said limited partnership and that he has valid authority and has executed the foregoing instrument in his officer capacity as the free act, deed and agreement of said corporation, as general partner of the limited partnership.



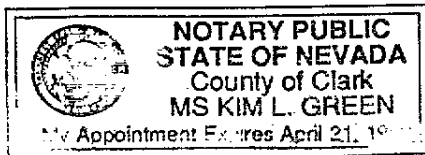
Ms. Kim L. Green
Notary Public

My Commission Expires:

4.21.99

STATE OF NEVADA
COUNTY OF CLARK

On this 29th day of December, 1998, before me, the undersigned, a Notary Public in and for the State of Nevada, personally appeared Jeffrey D. Conway, known to me to be the President of JAFFA ROAD (FLORIDA) MANAGEMENT INC., a Canadian corporation, as the sole general partner of J.R. (Florida) XXVII Limited Partnership, a Florida limited partnership, and acknowledged to me that the foregoing constitutes the Articles of Merger of said limited partnership and that he has valid authority and has executed the foregoing instrument in his officer capacity as the free act, deed and agreement of said corporation, as general partner of the limited partnership.



Ms. Kim L. Green
Notary Public

My Commission Expires:

4.21.99

EXHIBIT "A"
PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER ("Agreement") dated as of December 28, 1998, by and between J.R. (Florida) XXVII Limited Partnership, a Nevada limited partnership (the "Surviving Entity"), and J.R. (Florida) XXVII Limited Partnership, a Florida limited partnership (the "Merged Entity").

RECITALS

A. The name, address and jurisdiction of organization and governing law of the Surviving Entity, the Merged Entity and the sole general partner of the Surviving Entity are as follows:

(a) Surviving Entity. J.R. (Florida) XXVII Limited Partnership, a Nevada limited partnership, 2300 Yonge Street, Suite 400, Toronto, Ontario M4P 1E4, organized and governed by the laws of the State of Nevada;

(b) Merged Entity. J.R. (Florida) XXVII Limited Partnership, a Florida limited partnership, 2300 Yonge Street, Suite 400, Toronto, Ontario M4P 1E4, organized and governed by the laws of the State of Florida; and

(c) General Partner of Surviving Entity. Jaffa Road (Florida) Management Inc., a Canadian corporation, 2300 Yonge Street, Suite 400, Toronto, Ontario M4P 1E4, organized and governed by the laws of Canada; and

B. The Surviving Entity and the Merged Entity are each sometimes referred to hereinafter as a "Constituent Entity" and collectively as the "Constituent Entities".

C. Each of the Constituent Entities deems it advisable and generally in the best interest of such entity, and the respective owners thereof, that the Merged Entity be merged with and into the Surviving Entity on the terms and conditions set forth in this Agreement and pursuant to the provisions of, and with the effect in, Nevada Revised Statutes Chapter 92A ("Merger").

AGREEMENT

In consideration of the mutual promises set forth herein, and subject to the terms and conditions hereof, the parties hereto agree as follows:

Section 1. Effect of Merger.

(a) Effective Date of Merger. The Merger shall become effective on December 31, 1998 (the "Effective Date").

(b) Effect of Merger. As of the Effective Date:

(i) Merged Entity. The Merged Entity shall be merged into the Surviving Entity and the separate existence of the Merged Entity shall cease.

(ii) Surviving Entity. Except as specifically set forth in this Agreement, the existence of the Surviving Entity, with all its purposes, powers and objects, shall continue unaffected and unimpaired by the Merger. The Surviving Entity shall continue under the name "J.R. (Florida) XXVII Limited Partnership" as a Nevada limited partnership organized pursuant to, and in accordance with, Chapter 88 of the Nevada Revised Statutes. The identity and existence, together with all the rights, privileges, immunities, powers and franchises of the Merged Entity, both of a public and private nature, and all property, real, personal and mixed, and all debts due on whatever account, and all other things or choices in action belonging to the Merged Entity, and all and every other interest shall be taken and deemed to be transferred to and to vest, and shall be vested, in the Surviving Entity as of the Effective Date without further act or deed and as effectively as they were formerly vested in the Merged Entity.

(iii) Certificate of Limited Partnership and Partnership Agreement. The certificate of limited partnership and partnership agreement of the Surviving Entity, as they exist on the Effective Date, shall continue, as of the Effective Date, to be the certificate of limited partnership and partnership agreement of the Surviving Entity.

(iv) General Partner. As a result of the Merger, no general partner of the Merged Entity will become a general partner in the Surviving Entity.

Section 2. Adoption of the Agreement. This Agreement has been adopted by the general partners of the of the Surviving Entity and the general partners of the Merged Entity. This Agreement shall be submitted to the partners of the Surviving Entity and the partners of the Merged Entity for their consideration and approval. Upon approval of this Agreement by all of the general partners of the Surviving Entity and by limited partners of the Surviving Entity who own a majority in interest, and by all of the general partners of the Merged Entity and by limited partners of the Merged Entity who own a majority in interest, the general partners of the Surviving Entity and the general partners of the Merged Entity shall execute and file all certificates, articles or other documents as may be required to be filed in the State of Nevada and the statute of Florida to effectuate the Merger.

Section 3. Expenses. The Surviving Entity shall pay all the expenses of accomplishing the Merger, including, without limitation, the expenses of each Constituent Entity incurred in connection with this Agreement and the preparations for carrying this Agreement into effect.

Section 4. Abandonment. Anything herein to the contrary notwithstanding, if the general partners of the Merged Entity or the general partners of the Surviving Entity should determine that for any legal, financial, economic or business reason it is not in the best interests of such Constituent

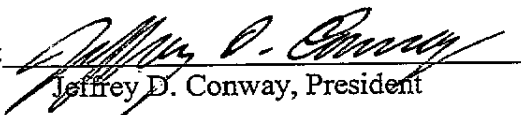
Entity or its owners, or is otherwise unadvisable or impracticable, to consummate the Merger, then such general partners or members may abandon the Merger by refraining from executing or filing this Agreement or any certificate, articles or other documents as may be required to be filed in the State of Nevada to effectuate the Merger, and thereupon this Agreement shall be void and of no effect. The filing of any certificate, articles or other documents, as may be required to be filed in the State of Nevada to effect this merger, shall constitute a waiver of any Constituent Entity's right to abandon the Merger and shall serve as conclusive evidence that each of the Constituent Entities did not abandon the Merger and knowingly consummated the Merger.

Section 5. Conversion of Partnership Interests. On the Effective Date, each Constituent Entity owner's combined interests in the Constituent Entities (as of the Effective Date, the owners of Merged Entity are the same as the owners of the Surviving Entity) shall convert into an interest in the Surviving Entity that is equivalent to such owner's interest in the Surviving Entity immediately prior to the Effective Date, so as to provide no gain or loss to each such owner as a result of the Merger.

IN WITNESS WHEREOF, this Agreement has been entered into by each of the Constituent Entities as of the date first above written.

J.R. (FLORIDA) XXVII LIMITED PARTNERSHIP,
a Nevada limited partnership

By: Jaffa Road (Florida) Management Inc., a
Canadian corporation, its sole general partner

By: 
Jeffrey D. Conway, President

"SURVIVING ENTITY"

J.R. (FLORIDA) XXVII LIMITED PARTNERSHIP,
a Florida limited partnership

By: Jaffa Road (Florida) Management Inc., a
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By: 
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"MERGED ENTITY"