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ARTICLES OF MERGER Merger Sheet

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C & B INVESTMENTS, LTD., a Florida L.P., (A96000001870)

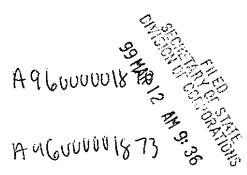
INTO

BORENSTEIN INVESTMENTS, LTD., a Florida entity, A96000001873

File date: March 12, 1999

Corporate Specialist: Buck Kohr

PLAN AND ARTICLES OF MERGER OF C & B INVESTMENTS LTD., A FLORIDA LIMITED PARTNERSHIP, INTO BORENSTEIN INVESTMENTS LTD., A FLORIDA LIMITED PARTNERSHIP



THE UNDERSIGNED LIMITED PARTNERSHIPS DO HEREBY CERTIFY:

FIRST: The name and state of organization of each of the constituent limited partnerships (the "Constituent LPS") of the merger (the "Merger") is as follows:

NAME

STATE OF ORGANIZATION

C & B Investments Ltd. 3000 Island Boulevard

Florida

Apt. 1205

Aventura, Florida 33160

Borenstein Investments Ltd. 3000 Island Boulevard

Florida

Apt. 1205

Aventura, Florida 33160

SECOND: That this Plan and Articles of Merger (the "Plan of Merger") between the parties to the Merger has been approved and adopted by the general partners of each of the Constituent LPS in accordance with the requirements of Florida law and that upon filing this document with the Secretary of State of the State of Florida, the Merger shall be effective (the "Effective Date").

THIRD: The surviving limited partnership of the Merger is Borenstein Investments Ltd., a Florida limited partnership (the "Surviving LP"). The general partner of the Surviving LP is Borenstein Investments Inc., 3000 Island Boulevard, Apt. 1205, Aventura, Florida, 33160.

FOURTH: The terms and conditions of the Merger and the manner and basis of converting the interests of the Constituent LPS is as follows:

(a) Partnership Existence

(1) From and after the Effective Date, Borenstein Investments Ltd. as the Surviving LP shall continue its existence as a Florida limited partnership and (i) it

shall thereupon and thereafter possess all rights, privileges, powers, franchises and property (real, personal and mixed) of each of the Constituent LPS; (ii) all debts due to either of the Constituent LPS, on whatever account, all causes in action and all other things belonging to either of the Constituent LPS shall be taken and deemed to be transferred to and shall be vested in the Surviving LP by virtue of the Merger without further act or deed; (iii) the title to any real estate vested by deed of otherwise, under the laws of any jurisdiction, in either of the Constituent LPS, shall not revert or be in any way impaired by reason of the Merger; and (iv) all rights of creditors and all liens upon any property of any of the Constituent LPS shall be preserved unimpaired, and all debts, liabilities and duties of the Constituent LPS shall thenceforth attach to the Surviving LP and may be enforced against it to the same extent as if such debts, liabilities and duties had been incurred or contracted by the Surviving LP.

- (2) From and after the Effective Date, (i) the Certificate of Limited Partnership of the Surviving LP, as existing immediately prior to the Effective Date, shall be the Certificate of Limited Partnership of the Surviving LP subject to amendments adopted herein, if any, and any subsequent amendments; and (ii) the general partner of the Surviving LP holding office immediately prior to the Effective Date shall be the general partner of the Surviving LP, and shall continue to serve subject to the Surviving LP's Certificate of Limited Partnership.
- (b) Conversion of Partnership Interests

Each partnership interest in C & B Investments Ltd. (the "Acquired LP") outstanding immediately prior to the Effective Date shall, by virtue of the Merger and without any action on the part of the holder thereof, cease to exist. The partnership interests of the Surviving LP outstanding upon the Effective Date, shall be reallocated among all the partners on a pro rata basis based on the fair values of the partnership interests as of the close of business on the day prior to the effective date of the Merger.

FIFTH: Voting results for the Merger are as follows:

- (a) C & B Investments Ltd. The Plan of Merger was submitted to and approved, in writing, by the general partner of the Acquired LP and the limited partners who own a majority of the percentage of interest in the profit of the partnership owned by all of the limited partners, resulting in the approval of the Merger and the Plan of Merger.
- (b) Borenstein Investments Ltd. The Plan of Merger was submitted to and approved, in writing, by the general partner of the Surviving LP and the limited partners who own a majority of the percentage of interest in the profit of the partnership owned by all of the limited partners, resulting in the approval of the Merger and the Plan of Merger.

SIXTH: Notwithstanding the prior approval of this Plan of Merger by any of the Constituent LPS, and prior to the filing of this Plan of Merger with the Department of State for the state of Florida, any of the Constituent LPS may abandon this Plan of Merger by the affirmative vote of the general partner of such Constituent LP.

SEVENTH: Upon this Merger becoming effective, the Surviving LP acknowledges that it is deemed, under Florida law:

- (a) To appoint the Secretary of State as its agent for service of process in a proceeding to enforce any obligation or the rights of dissenting partners of each domestic limited partnership party to the Merger; and
- (b) To agree that it will promptly pay to the dissenting partners of each domestic limited partnership party to the Merger the amount representing the fair value of their partnership interest to which they are entitled under Section 620.205, Florida Statutes.

EIGHTH: This Merger shall become effective upon the filing of this document with the Secretary of State of the State of Florida.

C & B Investments Ltd, a Florida limited partnership

Borenstein Investments Ltd., a Florida limited partnership

Borenstein Investments Inc., General Partner

y: Onla Borenstein, General Partner

Anita Borenstein, President

State of Florida) County of Miami-Dade)	Standard Control of the Control of t
Before me, the undersigned Notary Public appeared Anita Borenstein, the President of Borenstein Investments Ltd., a Florida limited parts signed the foregoing Plan and Articles of Merger	pership who is personally improved 1 0" 0"
Dated: 3/3/99	
My commissions expires:	MICHAEL AMAY (print notary name) Notary Public State of Florida
State of Florida) County of Miami-Dade)	MICHAEL B. AXMAN COMMISSION # CC617910 EXPIRES MAR 24, 2001 BONDED THROUGH ATLANTIC BONDING CO., INC.
Before me, the undersigned Notary Public appeared Anita Borenstein, the general partner of partnership, who is personally known to me and Merger on behalf of such limited partnership.	in and for the said county and state, personally of C & B Investments Ltd., a Florida limited who signed the foregoing Plan and Articles of
Dated: $\frac{3}{3}/\frac{3}{9}$	
My commissions expires:	Notary Public State of Florida