Document Number Only

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CT CORPORATION SYSTEM Requestor's Name 660 East Jefferson Street	3000027158937 -12/29/9801076025 ******8.75 *******8.75
Address Tallahassee, FL 32301 222-1092 City State Zip Phone CORPORATION(S) NAME	3000027158937 -12/18/9801055006 ******70.00 *****70.00
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Serkagaku America, por. menging Into: ASSOCIATES of	LORN LORN
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ARTICLES OF MERGER Merger Sheet MERGING:

SEIKAGAKU AMERICA, INC., a Florida corporation G13632

INTO

ASSOCIATES OF CAPE COD, INC.. a Massachusetts corporation not qualified in Florida

File date: December 18, 1998, effective December 31, 1998

Corporate Specialist: Annette Ramsey



FLORIDA DEPARTMENT OF STATE

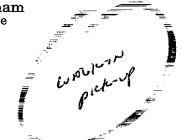
Sandra B. Mortham Secretary of State

December 18, 1998

CT Corporation System 660 East Jefferson St. Tallahassee, FL 32301

SUBJECT: SEIKAGAKU AMERICA, INC.

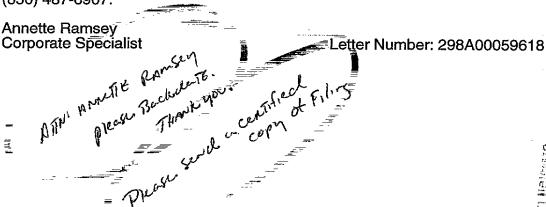
Ref. Number: G13632



We have received your document for SEIKAGAKU AMERICA, INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

Please file Articles of Merger according to Chapter 607.1101, 607.1105 of 607.1107. The form that you submitted is for a cross-entity merger.

If you have any questions concerning the filing of your document, please call (850) 487-6907.



Division of Corporations - P.O. BOX 6327 - Tallahassee, Florida 32314

ARTICLES OF MERGER

(Profit Corporations)



The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

First: The name and jurisdiction of the surviving co	aporation are:
Name	Jurisdiction E T
ASSOCIATES OF CAPE COD, INC.	MASSACHUSETTS
Second: The name and jurisdiction of each merging	corporation are:
Name	Jurisdiction 33
SEIKAGAKU AMERICA, INC.	FIORIDA
Third: The Plan of Merger is attached.	· ···
Fourth: The merger shall become effective on the companion of the companio	ABRIGIT SALVANW DERIVERS ASSESSION TO CONTRACT SALVANDA
XXXX 12 / 31 / 98 (Enter a specific date. NO than 90 days in the future	TE: An effective date cannot be prior to the date of filing or more e.)
Fifth: Adoption of Merger by surviving corporation. The Plan of Merger was adopted by the shareholders	
The Plan of Merger was adopted by the board of direct December 15, 1998 and shareholder approv	ectors of the surviving corporation on
Sixth: Adoption of Merger by merging corporation The Plan of Merger was adopted by the shareholders	(s) (COMPLETE ONLY ONE STATEMENT) of the merging corporation(s) on
The Plan of Merger was adopted by the board of dire	- · · ·

(Attach additional sheets if necessary)

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation Signature		Typed or Printed Name of Individual & Title		
Seikagaku America, Inc.	Junio Dali,	Fumio Ishii, President		
Associates of Cape Cod,	Inc. / At	Thomas Novitsky, President		
-				
		· · · · · · · · · · · · · · · · · · ·		
	· ·			

PLAN OF MERGER

(Non Subsidiaries)

The following plan of merger is submitted in compliance with section 607.1101, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

First: The name and jurisdiction of the surv	iving corporation are:		, is man
<u>Name</u>	<u>Jurisdiction</u>	· ·	-
ASSOCIATES OF CAPE COD. INC.	MASSACHUSETTS	-	
Second: The name and jurisdiction of each	merging corporation are:		
Name	<u>Jurisdiction</u>		
SEIKAGAKU AMERICA, INC.	FLORIDA		
			V 1 WET -
			, 1
		·	
Third: The terms and conditions of the me Inc. shall be merged with and into A entity. The existence of Associates	a a raa with all i'	ts rights, Pi	TATTERES

Third: The terms and conditions of the merger are as follows: On December 31, which shall be the surviving Inc. shall be merged with and into Associates of Cape Cod, Inc., which shall be the surviving entity. The existence of Associates of Cape Cod, Inc., with all its rights, privileges, powers, franchises, assets, liabilities, and obligations shall continue unaffected and unimpaired by the merger and, as the surviving entity, it shall be governed by the laws of the unimpaired by the merger and, as the surviving entity, it shall be governed by the laws of the unimpaired by the merger and, as the surviving entity, privileges, powers, franchises, Commonwealth of Massachusetts and succeed to all rights, privileges, powers, franchises, assets, liabilities and obligations of Seikagaku America, Inc., in accordance with applicable law. The separate existence and corporate organization of Seikagaku America, Inc. shall cease on December 31, 1998, and thereupon Associates of Cap Cod, Inc. and Seikagaku America, Inc. on December 31, 1998, shall become Associates of Cape Cod, Inc. on December 31, 1998, (See ** belief Articles of Organization of Associates of Cape Cod, Inc. on December 31, 1998, (See ** belief Articles of Organization of Associates of Cape Cod, Inc. on December 31, 1998, (See ** belief Fourth: The manner and basis of converting the shares of each corporation into shares, obligations, or other property and the manner and basis of converting rights to acquire shares of each corporation or, in whole or in part, into cash or other property are as follows: On December 31, 1998, the outstanding shares into cash or other property are as follows: On December 31, 1998, the outstanding shares of Seikagaku America, Inc. will be converted into cash at a rate of one cent per share, paid by Associates of Cape Cod, Inc.

** (cont.) until altered, amended or repealed in accordance with law, said Articles of Organization, or the Bylaws of Associates of Cape Cod, Inc.

(Attach additional sheets if necessary)

THE FOLLOWING MAY BE SET FORTH IF APPLICABLE:

Amendments to the articles of incorporation of the surviving corporation are indicated below or attached as an exhibit:

NOT APPLICABLE.

<u>OR</u>

Restated articles are attached:

NOT APPLICABLE.

Other provisions relating to the merger are as follows:

NOT APPLICABLE.