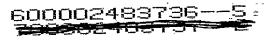


ARTICLES OF MERGER Merger Sheet

MERGING:



KENDALL J. PHILLIPS, P.A., a Florida corporation, G82664.

INTO

PHILLIPS, GALE, ZISKINDER, P.A. which changed its name to

PHILLIPS & ZISKINDER, P.A., a Florida corporation, H14139

File date: April 2, 1998

Corporate Specialist: Thelma Lewis