

PLAN OF MERGER

J53997

FILING FEE:	\$	35.00
CERTIFIED COPY:	\$	8.75
TOTAL	\$	<u>43.75</u>

CHECK MADE PAYABLE TO: FLORIDA DEPARTMENT OF STATE

MAILED TO: DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FL 32314

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-12/26/00--01025--006
*****43.75 *****43.75

FILED
00 DEC 26 AM 11:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

J53997
Mugel
P49000049282
CM SPX
12-26-00
K. C. Sullivan

ARTICLES OF MERGER
Merger Sheet

MERGING:

WINDSOR GARDONS, INC., document number P99000049282, a Florida corporation.

INTO

WINDSOR VILLAGE INC., a Florida entity, J53997

File date: December 26, 2000

Corporate Specialist: Carol Mustain

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 Corporation:

Name: Jurisdiction: **Palm Beach County, Florida**

WINDSOR VILLAGE, INC.

Document Number: J53997

Second: The name and jurisdiction of each MERGING Corporation:

Name: Jurisdiction: **Palm Beach County, Florida**

WINDSOR GARDENS, INC.

Document Number: P99000049282

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

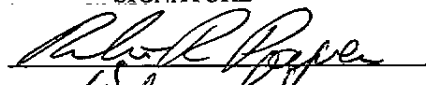
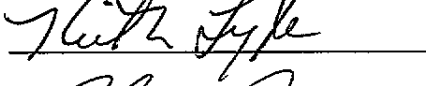


Fifth: Adoption of Merger by surviving corporation.

The Plan of Merger was adopted by the shareholders of the surviving corporation on December 1, 2000.

Sixth: Adoption of Merger by merging corporation.

The Plan of Merger was adopted by the shareholders of the merging corporation on December 1, 2000.

Seventh: SIGNATURES FOR EACH CORPORATION

NAME OF CORPORATION	SIGNATURE	TYPED OR PRINTED NAME OF INDIVIDUAL AND TITLE
WINDSOR VILLAGE, INC.		Robert R. Pavese
WINDSOR VILLAGE, INC.		Kieth Lytle
WINDSOR GARDENS, INC.		Robert R. Pavese
WINDSOR GARDENS, INC.		Kieth Lytle

PLAN OF MERGER

RE: .

SURVIVING COMPANY:

WINDSOR VILLAGE, INC.: FEI: 65-0745833
DOCUMENT #: J53997

MERGED COMPANY:

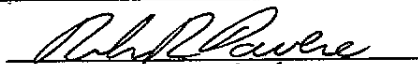
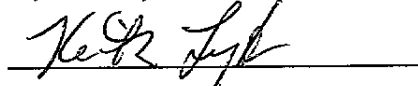


WINDSOR GARDENS, INC.: FEI: 65-0928020
DOCUMENT #: P99000049282

December 1, 2000

At a meeting of the Owners, Shareholders and Directors totally comprising of Robert R. Pavese, President and Kieth Lytle, Vice-President, Treasurer and Secretary it was agreed that Windsor Village, Inc., and Windsor Gardens, Inc. would merge as of December 1, 2000 with Windsor Village, Inc. surviving the merger.

It is further noted that the 2000 Uniform Business Report (UBR) of Windsor Gardens, Inc. had the incorrect Federal Employee Identification (FEI) number of 65-0928468. The correct FEI is 65-0928020, as noted in the attached IRS Notice: CP 575 G, Dated 06/29/1999.

Windsor Village, Inc., will absorb and record the entire general ledger of Windsor Gardens, Inc., as of December 1, 2000.

NAME OF CORPORATION	SIGNATURE	TYPED OR PRINTED NAME OF INDIVIDUAL AND TITLE
WINDSOR VILLAGE, INC.		Robert R. Pavese
WINDSOR VILLAGE, INC.		Kieth Lytle
WINDSOR GARDENS, INC.		Robert R. Pavese
WINDSOR GARDENS, INC.		Kieth Lytle

FILED
2000 DEC 26 AM 11:30
CLERK OF STATE
ALTA, FLORIDA

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA GA 39964

DATE OF THIS NOTICE: 06-29-1999
NUMBER OF THIS NOTICE: CP 575 G
EMPLOYER IDENTIFICATION NUMBER: 65-0928020
FORM: SS-4 (TELE-TIN)
0716919459 B

7-16-99
6/2/99

WINDSOR GARDEN INC
4521 PGA BLVD PMB 323
PALM BEACH GARDENS FL 33418

FOR ASSISTANCE CALL US AT
1-800-829-1040

OR WRITE TO THE ADDRESS
SHOWN AT THE TOP LEFT.

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER (EIN)

Thank you for your Tele-TIN phone call. We assigned you Employer Identification Number (EIN) 65-0928020. This EIN will identify your business account, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Use your complete name and EIN as shown above on all federal tax forms, payments, and related correspondence. If you use any variation in your name or EIN, it may cause a delay in processing, incorrect information in your account, or cause you to be assigned more than one EIN.

Based on the information shown on your Form SS-4, you must file the following forms(s) by the date we show.

Form 1120

03/15/2000

Please file your Form by the due date shown above. If the due date above has passed and you have not yet filed, please file your Form by 07-14-1999. If we don't receive your form by that date, we will charge additional penalties and interest. We charge penalties and interest from the due date of the return until it is filed.

Your assigned tax classification is based on information obtained from your Form SS-4. It is not a legal determination of your tax classification and is not binding on the Service. If you want a determination on your tax classification, you may seek a private letter ruling from the Service under the procedures set forth in Rev. Proc. 98-01, 1998-1 I.R.B. 7 (or the superseding revenue procedure for the year at issue).

If you need help in determining what your tax year is, you can get Publication 538, Accounting Periods and Methods, at your local IRS office.

If you have any questions about the forms shown or the date they are due, you may call us at 1-800-829-1040 or write to us at the address shown above.

If you're required to deposit for employment taxes (Forms 941, 943, 940, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), we will send an initial supply of Federal Tax Deposit (FTD) coupon books within six weeks. You can use the enclosed coupons if you need to make a deposit before you receive your supply. Start your business off right - pay your taxes the easy way. Pay through the Electronic Federal Tax Payment System (EFTPS). For information about EFTPS, call 1-800-829-3676 and request Publication 966, EFTPS Answers to the Most Commonly Asked Questions.

Chapter #1