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Cash Flow, Inc.			ROFT 3
Merging Into: BAC NUBA	FA, Inc.		
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Tallahassee, FL 32301 Tel. 850 222 1092 Fax 850 222 7615

A CCH LEGAL INFORMATION SERVICES COMPANY

ARTICLES OF MERGER Merger Sheet

MERGING:

SECOND LAND SALES, INC., a Florida corporation, K39412 CASH FLOW, INC., a Virginia corporation not qualified

INTO

BAC NUBAFA, INC., a Delaware entity not qualified in Florida.

File date: September 18, 2002, effective September 20, 2002

Corporate Specialist: Cheryl Coulliette



Seventh: SIGNATURES FOR EACH CORPORATION

These Articles of Merger may be executed in any number of counterparts, each of which shall be an original document, but which, when taken together, shall constitute one and the same instrument.

Name of Corporation	Signature	Typed or Printed Name of Individual & Title			
BAC NUBAFA, Inc.	Atus	Edward J. Stark, President	اری – ایرانی مرکز میرونی (۱۹۹۵ میلی)		
Second Land Sales, Inc.	Shegen 5 m	Gregory S. Mroz, President	- • 7. <u>-</u>		

Cash Flow, Inc.

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Haun N. Josnell Karen A. Gosnell, President



Pursuant to this Plan of Merger, Second Land Sales, Inc., a Florida corporation, and Cash Flow, Inc., a Virginia Corporation, shall be merged ("Merger") with and into BAC NUBAFA, Inc., a corporation organized and existing under the laws of Delaware.

The Merger shall be in accordance with the following terms and conditions:

- FIRST: Upon the Merger becoming effective, Second Land Sales, Inc. and Cash Flow, Inc. shall be merged with BAC NUBAFA, Inc., which shall be the surviving corporation.
- SECOND: The Articles of Incorporation of BAC NUBAFA, Inc. in effect at the time of the Merger shall continue in full force and effect as the Articles of Incorporation of the surviving corporation.
- THIRD: Additional terms and conditions of the Merger are as follows:

(a) The bylaws of BAC NUBAFA, Inc. as they shall exist at the time of the Merger shall be and remain the bylaws of the surviving corporation until the same shall be altered, amended or repealed as therein provided.

(b) The directors and officers of BAC NUBAFA, Inc. shall continue in office upon and after the time of the Merger.

(c) The Merger shall become effective upon the filing of the Articles of Merger or on such other date and time as the officers of the surviving corporation shall deem appropriate.

FOURTH: The manner of converting the outstanding_shares of the capital stock of the constituent corporations is as follows:

(a) Each share of capital stock_of BAC NUBAFA, Inc. issued and outstanding at the time of the Merger shall remain issued and outstanding.

(b) Each share of capital stock of Second Land Sales, Inc. and Cash Flow, Inc. issued and outstanding at the effective time of the Merger shall be cancelled and no consideration shall be issued or paid with respect thereto.

- FIFTH: The constituents of the Merger intend the merger to qualify under the Internal Revenue Code ("IRC") Section 368(a)(1)(A).
- SIXTH: This Plan of Merger may be terminated and abandoned by action of the Board of Directors of BAC NUBAFA, Inc. at any time prior to the effective date of the Articles of Merger. To the extent permitted by applicable law, this Plan of Merger may be amended by action of the Board of Directors of Second Land Sales, Inc. or Cash Flow, Inc. at any time prior to the filing of the articles of merger.
- SEVENTH: All of the property, rights, privileges, leases and patents of Second Land Sales, Inc. are to be transferred to and become the property of BAC NUBAFA, Inc., the survivor. The officers and board of directors of the above named corporations are authorized to execute all deeds, assignments, and documents of every nature which maybe needed to effectuate a full and complete transfer of ownership.