

**WILLMS
ANDERSON**

▼
LAW FIRM

L76649

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FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 MAY -6 PM 3:11

April 29, 2002

Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: Yule, Inc.

600005462646--4
-05/06/02--01071--018
*****78.75 *****78.75

Dear Sir/Madam:

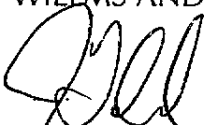
Enclosed for filing please find Articles of Merger and an attached Plan of Merger for the above-referenced Florida corporation. Please return one (1) certified copy of the enclosed to us.

Also enclosed is a check in the amount of \$78.75 to cover all applicable fees.

Please contact the undersigned directly with any questions. Thank you.

Very truly yours,

WILLMS ANDERSON, S.C.


Jason R. Handal

Enclosures

merger

V. SHEPARD MAY 14 2002

ARTICLES OF MERGER
Merger Sheet

MERGING:

YULE, INC. a Florida Corporation (Document #L76649)

INTO

YULE 2002, INC.. a Wisconsin entity not qualified in Florida

File date: May 6, 2002

Corporate Specialist: Velma Shepard

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 MAY -6 PM 3: 11
Corporation Act,

02 MAY -6 PM 3: 11

(Attach additional sheets if necessary)

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature

Typed or Printed Name of Individual & Title

Yule, Inc.

L. V. Martell

Leland V. Martell, Sole Director

Yule 2002, Inc.

L. H. Martell

Leland V. Martell, Sole Director

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 surviving corporation:

Jurisdiction

Wisconsin

Second: The name and jurisdiction of each merging corporation:

Jurisdiction

Florida

Third: The terms and conditions of the merger are as follows:

Fourth: The manner and basis of converting the shares of each corporation into shares, obligations, or other securities of the surviving corporation or any other corporation or, in whole or in part, into cash or other property and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, or other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows: See attached.

(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:

None.

OR

Restated articles are attached:

Other provisions relating to the merger are as follows:

None.

PLAN OF MERGER
(Non Subsidiaries)

Attachment

Fourth:

Manner: One (1) share of the common, voting stock of Yule 2002, Inc. shall be issued for every one (1) share of the common, voting stock of Yule, Inc. No cash, obligations or other securities or any other property shall be transferred to or from either corporation, or to or from any shareholder.

Basis: The basis for the above formula is the book value of the stockholder's equity in Yule, Inc.