

L98527

LAW OFFICES

MICHAEL J. CANAN

SUITE 1400

20 NORTH ORANGE AVENUE
ORLANDO, FLORIDA 32801

TELEPHONE (407) 236-9701

FAX (407) 855-3375

June 5, 1998

300002554523--4

-06/10/98--01041--019

*****70.00 *****70.00

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

RE: Articles of Merger
Qualified Retirement Plans, Inc.
Model Retirement Plans, Inc.

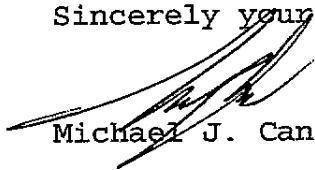
Ladies/Gentlemen:

Enclosed are the Articles of Merger and Plan of Merger regarding the merger of Model Retirement Plans, Inc. (an Ohio corporation) into the surviving corporation of Qualified Retirement Plans, Inc. (a Florida Corporation).

Also enclosed is a check in the amount of \$70.00 for filing fees.

Please do not hesitate call me if you have any questions.

Sincerely yours,


Michael J. Canan

Encl.

FILED
98 JUN 15 AM 8:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Merger

See 7/9



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

June 17, 1998

MICHAEL J. CANAN, ESQ.
20 NORTH ORANGE AVENUE
SUITE 1400
ORLANDO, FL 32801

SUBJECT: QUALIFIED RETIREMENT PLANS, INC.
Ref. Number: L98527

We have received your document for QUALIFIED RETIREMENT PLANS, 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):

For each corporation, the document must contain the date of adoption of the plan of merger or share exchange by the shareholders or by the board of directors when no vote of the shareholders is required.

The merger should include 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.

Please correct the statement in Article II to read that the surviving corporation is a florida corporation incorporated under the laws of the State of Florida.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6908.

Teresa Brown
Corporate Specialist

Letter Number: 898A00033562

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E-MAIL: mcanan@magicnet.net

June 22, 1998

Attn: Teresa Brown, Corporate Specialist
Florida Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

RE: Qualified Retirement Plans, Inc.
Ref. Number: L98527

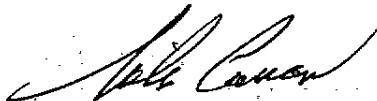
Dear Ms. Brown:

In response to your letter of June 17, 1998, I have revised the first page of the Articles of Merger to reflect the fact that the surviving corporation will be a Florida domestic corporation. You state that the document must contain the date of adoption of the Plan of Merger or share exchange by shareholders or by the Board of Directors when no vote of the shareholders is required. However, both of the Directors of both Qualified Retirement Plans and Model Retirement Plans, Inc. recommend approval to the shareholders of the merger and, the shareholders unanimously approved the merger in both corporations. The meetings of the directors and the shareholders were on May 11, 1998.

The attachment to Exhibit A entitled "Plan of Merger," reflects that the shareholders of Model Retirement Plans, Inc., which will be merged into Qualified Retirement Plans, Inc., will receive one share of Qualified Retirement Plans, Inc. common stock for each 100 shares of Model Retirement Plans, Inc. stock they have. The exchange will be made as soon after June 1, 1998 as administratively feasible.

Should you have any other questions, please do not hesitate to contact me.

Sincerely yours,



Michael J. Canan

LAW OFFICES
MICHAEL J. CANAN
SUITE 1400
20 NORTH ORANGE AVENUE
ORLANDO, FLORIDA 32801
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July 1, 1998

Attn: Teresa Brown, Corporate Specialist
Florida Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

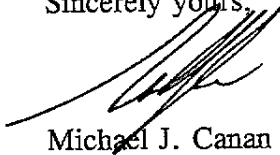
RE: Qualified Retirement Plans, Inc.
Ref. Number: L98527

Dear Ms. Brown:

In response to your telephone request of July 1, 1998, I am enclosing a revised Articles of Merger of Model Retirement Plans, Inc. into Qualified Retirement Plans, Inc. which reflects that the meeting was held May 11, 1998.

Should you have any other questions, please do not hesitate to contact me.

Sincerely yours,



Michael J. Canan

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

MODEL RETIREMENT PLANS, INC., A Ohio corporation

INTO

QUALIFIED RETIREMENT PLANS, INC., a Florida corporation, L98527.

File date: June 15, 1998

Corporate Specialist: Teresa Brown

ARTICLES OF MERGER OF
MODEL RETIREMENT PLANS, INC.
INTO
QUALIFIED RETIREMENT PLANS, INC.

FILED
98 JUN 15 AM 8:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to Ohio Statutes section 1701.79 and Florida Statutes section 607.1107, the corporations described herein, desiring to effect a merger, set forth the following facts:

ARTICLE I

The name of the corporation surviving the merger is: Qualified Retirement Plans, Inc., which name has not been changed as a result of the merger.

ARTICLE II

The surviving corporation is a domestic corporation incorporated under the laws of the State of Florida. The surviving corporation is qualified to do business in the State of Florida and not qualified to do business in the State of Ohio.

ARTICLE III

The name of the nonsurviving corporation is: Model Retirement Plans, Inc.

The domicile of the nonsurviving corporation is the State of Ohio.

ARTICLE IV

The Plan of Merger, containing the information required by Ohio Statutes section 1701.79 and Florida Statutes section 607.1101, is set forth in Exhibit A, which is attached hereto and made a part hereof.

ARTICLE V

The directors and shareholders of Model Retirement Plans, Inc. held a meeting on May 11, 1998. The manner of adoption and vote of Model Retirement Plans, Inc., the nonsurviving corporation, was as follows:

The total number of undisputed votes cast for the plan: 100 and 0 votes cast against the plan.

The number of votes cast for the plan was sufficient for approval.

The directors and shareholders of Qualified Retirement Plans, Inc. held a meeting on May 11, 1998. The manner of adoption and vote of Qualified Retirement Plans, Inc., the surviving corporation, was as follows:

The total number of undisputed votes cast for the plan: 100 and 0 votes cast against the plan.

The number of votes cast for the plan was sufficient for approval.

ARTICLE VI

These Articles of Merger will be effective June 15, 1998.

Date: June 11, 1998



Michael J. Canan, President
Model Retirement Plans, Inc.



Michael J. Canan, President
Qualified Retirement Plans, Inc.

PLAN OF MERGER

1. Model Retirement Plans, Inc., an Ohio corporation, shall be merged into Qualified Retirement Plans, Inc., a Florida Corporation, effective June 15, 1998. Model Retirement Plans, Inc. shall be merged into Qualified Retirement Plans, Inc., which shall continue to be a Florida corporation.
2. The total number of outstanding shares of Model Retirement Plans, Inc. are 100 shares of voting common stock.
3. The total number of outstanding shares of Qualified Retirement Plans, Inc. are 100 shares of voting common stock.
4. The shareholders of Model Retirement Plans, Inc. will be issued one share of Qualified Retirement Plans, Inc. common stock for 100 shares of Model Retirement Plans, Inc. stock, such exchange to be made June 1, 1998, or as soon thereafter as administratively feasible.
5. The principal office of Qualified Retirement Plans, Inc. will continue to be 20 N. Orange Ave., Suite 1400, Orlando, Florida 32801.

EXHIBIT "A"