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ARTICLES OF MERGER Merger Sheet

MERGING:

ERITMO.COM, LC a Florida Limited Liability Company

INTO

ERITMO.COM, INC.. entity not qualified in Florida

File date: November 30, 1999

Corporate Specialist: Lee Rivers

CERTIFICATE AND ARTICLES OF MERGER OF

ERITMO.COM, LC., a Florida limited liability company INTO

199-2761

ERITMO.COM, INC., a Delaware corporation

Pursuant to the provisions of Section 264 of the Delaware General Corporation Law (the "DGCL") and Section 608.438 of the Florida Limited Liability Company Act ("FLLCA"), ERITMO.COM, INC., a Delaware corporation, and ERITMO.COM, LC., a Florida limited liability company, adopt the following Certificate of Merger for the purposes of merging ERITMO.COM, LC. with and into ERITMO.COM, INC. (the "Merger"):

- 1. The Plan and Agreement of Merger, dated November 24, 1999, between ERITMO.COM, INC. and ERITMO.COM, LC. was approved, adopted, certified, executed and acknowledged (i) in accordance with Section 264 of the DGCL by the Board of Directors of ERITMO.COM, INC. on November 24, 1999, (ii) in accordance with Section 608.438 of the FLLCA by written consent of the Board of Directors and a majority in inferest of the Members of ERITMO.COM, LC. on November 22, 1999
 - 2. The surviving corporation of the Merger shall be ERITMO.COM, INC
- 3. The Certificate of Incorporation of ERITMO.COM, INC. shall be the Certificate of Incorporation of ERITMO.COM, INC.
- 4. The executed Agreement and Plan of Merger is attached hereto as Exhibit A and is on file at the principal place of business of ERITMO.COM, INC. at Suite 207, 3930 N.E. Second Avenue, Miami, Florida. A copy of the Agreement and Plan of Merger will be furnished by Florida, on request and without cost, to any stockholder of ERITMO.COM, INC..
- 5. The principal office of ERITMO.COM, INC. is Suite 207, 3930 N.E. Second Avenue, Miami, Florida.
- 6. ERITMO.COM, INC. hereby appoints the Secretary of State of the State of Florida as its agent for service of process in a proceeding to enforce any obligation or the rights of dissenting members of ERITMO.COM, L.C.
- 7. ERITMO.COM, INC. has agreed to promptly pay to the dissenting members of ERITMO.COM, L.C. the amount, if any, to which such dissenting members are entitled under Section 608.4384 of the FLLCA.
- IN WITNESS WHEREOF, ERITMO.COM, INC. and ERITMO.COM, L.C. have caused this Certificate of Merger to be signed in its corporate name and on its behalf by their respective Presidents on November 24, 1999.

ERITMO OM, INC.

By: Francisco de la Torre, President

ERITMO.COM, L.C.

By: Francisco de la Torre, President

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EXHIBIT A

AGREEMENT AND PLAN OF MERGER of

ERITMO COM, INC. (a Delaware corporation) and

ERITMO.COM, L.C.
(a Florida limited liability company)

FIL. 30

This AGREEMENT AND PLAN OF MERGER dated as of November ____, 1999 (this "Agreement") is entered into by and between ERITMO.COM, Inc., a Delaware corporation ("ERITMO Delaware"), and ERITMO.COM, L.C., a Florida limited liability company ("ERITMO Florida"). ERITMO Delaware and ERITMO Florida are sometimes referred to herein as the "Constituent Companies."

RECITALS

WHEREAS, ERITMO Delaware is a corporation duly organized and existing under the laws of the State of Delaware and has an authorized capital of 10,000,000 shares, Common Stock, par value \$0.001 per share ("Common Stock") and 5,000,000 shares, Preferred Stock, par value \$0.001 per share, and none of which are issued and outstanding as of the date hereof;

WHEREAS, ERITMO Florida is a limited liability company duly organized and existing under the laws of the State of Florida and has an authorized capital of 10,000,000 shares, all of which are designated "Shares," 2,025,000 of which are issued and outstanding as of the date hereof, ERIMTO Florida has agreed to issue up to an options to acquire an additional 823,000 Shares;

WHEREAS, the Board of Directors of ERITMO Florida has determined that the best interests of ERITMO Florida and its members will be served by changing the legal form of ERITMO Florida from that of a Florida limited liability company to a Delaware corporation;

WHEREAS, such change in legal form will be accomplished by a merger in accordance with this Agreement and in which ERITMO Florida will be merged with and into ERITMO Delaware (the "Merger");

WHEREAS, the Board of Directors of ERITMO Delaware and the Board of Directors of ERITMO Florida have approved this Agreement and have directed that this Agreement be executed by the undersigned officers of ERITMO Delaware and ERITMO Florida, respectively;

WHEREAS, the Board of Directors of ERITMO Florida has directed that this Agreement be submitted to a vote of ERITMO Florida's members; and

WHEREAS, ERITMO Florida and ERITMO Delaware intend for the Merger to qualify as a tax-free reorganization under Section 368 of the Internal Revenue Code of 1986, as amended.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual agreements and covenants set forth herein, ERITMO Delaware and ERITMO Florida hereby agree, subject to the terms and conditions hereinafter set forth, as follows:

ARTICLE 1

THE MERGER __

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- 1.1 Merger. In accordance with the provisions of this Agreement, the General Corporation Law of the State of Delaware (the "DGCL") and the Florida Limited Liability Company Act of the State of Florida (the "Florida LLC Act"), ERITMO Florida shall be merged with and into ERITMO Delaware, the separate existence of ERITMO Florida shall cease and ERITMO Delaware shall be, and is herein sometimes referred to as, the "Surviving Corporation." The name of the Surviving Corporation shall be "ERITMO.COM, Inc." This Agreement is hereby adopted pursuant to Section 251(f) of the DGCL and Section 608.438 of the Florida LLC Act.
- 1.2 Filing and Effectiveness. The Merger shall become effective when the following actions shall have been completed:
- (a) this Agreement and the Merger shall have been adopted and approved by the members of ERITMO Florida holding not less than two-thirds (2/3) of the issued and outstanding Shares of ERITMO Florida in accordance with the requirements of the Florida LLC Act and the Regulations of ERITMO Florida;
- (b) all of the conditions precedent to the consummation of the Merger specified in this Agreement shall have been satisfied or duly waived by the party entitled to satisfaction thereof; and
- (c) executed counterparts of this Agreement meeting the requirements of the DGCL shall have been filed with the Secretary of State of the State of Delaware.

The date and time when the Merger shall become effective, as aforesaid, is herein called the "Effective Date of the Merger."

1.3 Effect of the Merger. Upon the Effective Date of the Merger, the separate existence of ERITMO Florida shall cease and ERITMO Delaware, as the Surviving Corporation, (i) shall continue to possess all of its assets, rights, powers and property as constituted immediately prior to the Effective Date of the Merger, (ii) shall be subject to all actions previously taken by its Board of Directors and ERITMO Florida's Board of Directors, (iii) shall succeed, without other transfer, to all of the assets, rights, powers and property of ERITMO Florida in the manner as more fully set forth in Section 259 of the DGCL, (iv) shall continue to be subject to all of its debts, liabilities and obligations as constituted immediately prior to the

Effective Date of the Merger and (v) shall succeed, without other transfer, to all of the debts, liabilities and obligations of ERITMO Florida in the same manner as if ERITMO Delaware had itself incurred them, all as more fully provided under the applicable provisions of the DGCL and the Florida LLC Act.

ARTICLE 2

CHARTER DOCUMENTS; DIRECTORS AND OFFICERS

- 2.1 Certificate of Incorporation. The Certificate of Incorporation of ERITMO Delaware as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect as the Certificate of Incorporation of the Surviving Corporation until duly amended in accordance with the provisions thereof and applicable law.
- 2.2 Bylaws. The Bylaws of ERITMO Delaware as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect as the Bylaws of the Surviving Corporation until duly amended in accordance with the provisions thereof and applicable law.
- 2.3 Directors and Officers. The directors and officers of ERITMO Delaware immediately prior to the Effective Date of the Merger shall be the directors and officers of the Surviving Corporation until their successors shall have been duly elected and qualified or until as otherwise provided by law, the Certificate of Incorporation of the Surviving Corporation and the Bylaws of the Surviving Corporation.

ARTICLE 3

MANNER OF CONVERSION OF SECURITIES; ERITMO FLORIDA CAPITALIZATION

- 3.1 ERITMO Florida Shares. Upon the Effective Date of the Merger, each Share of ERITMO Florida that is issued and outstanding immediately prior thereto shall, by virtue of the Merger and without any action by the Constituent Companies, the holder of such units or any other person, be converted into and exchanged for one (1) fully paid and nonassessable share of Common Stock of the Surviving Corporation.
- 3.2 ERITMO Florida Options and Stock Purchase Rights. ERITMO Florida has not granted or otherwise committed to issue, whether orally or in writing, options or any other rights to purchase shares or other capital stock of ERITMO Florida.
- 3.3 Cancellation of ERITMO.COM Shares. Each holder of an ERITMO Florida's Share, after the Effective Time of the Merger, shall cease to have any rights with respect to such Share, except the right either to receive ERITMO Delaware Common Stock, as described in Section 3.1 above, upon delivery of written notice of ownership and surrender of such Share, or to exercise such holder's dissenters' rights as provided in Section 3.4 below and the Florida LLC Act.

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Dissenters' Rights. If as of the Effective Date of the Merger, holders of units of ERITMO Florida have properly exercised and not lost dissenters' rights ("Dissenting LLC Shares") in connection with the Merger under Section 608.4384 of the Florida LLC Act, such Dissenting LLC Shares shall not be converted into Common Stock of ERITMO Delaware, but shall be converted into the right to receive such consideration as may be determined to be due with respect to such Dissenting LLC Shares pursuant to the Florida LLC Act. Each holder of Dissenting LLC Shares ("Dissenting Holder") who, pursuant to the provisions of the Florida LLC Act, becomes entitled to payment of the value of Dissenting LLC Shares shall receive payment therefor (but only after the value therefor shall have been agreed upon or finally determined pursuant to such provisions) only if ERITMO Delaware has sufficient funds to make such payment in accordance with Section 608.4384 of the Florida LLC Act. In the event of a legal obligation, after the Effective Date of the Merger, to deliver shares of Common Stock of ERITMO Delaware to any holder of Shares of ERITMO Florida who shall have failed to make an effective purchase demand or shall have lost his status as a Dissenting Holder, ERITMO Delaware shall issue and deliver, upon delivery by such Dissenting Holder of a written notice of the ownership and surrender by such Dissenting Holder of his certificate or certificates representing units of ERITMO Florida, the shares of Common Stock of ERITMO Delaware to which such Dissenting Holder is then entitled.

3.5 Exchange of Certificates.

- (a) ERITMO Florida shall deliver to ERITMO Delaware the certificate attached hereto as Exhibit A certifying that the shareholders named therein own the Shares indicated opposite each such shareholder's name. ERITMO Florida hereby represents that, except for those Shares listed in Exhibit A, no Shares of ERITMO Florida have been issued.
- (b) The registered owner on the books and records of the Surviving Corporation of any such outstanding certificate shall, until such certificate shall have been surrendered for transfer or conversion or otherwise accounted for to the Surviving Corporation or the Exchange Agent, have and be entitled to exercise any voting and other rights with respect to and to receive dividends and other distributions upon the shares of Common Stock of the Surviving Corporation represented by such outstanding certificate as provided above.
- (c) Each certificate of the Surviving Corporation representing Common Stock of the Surviving Corporation so issued in the Merger shall bear the following legends, along with any other legends required by applicable law with respect to the restrictions on transferability:

THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "ACT"). SUCH SECURITIES MAY NOT BE SOLD OR TRANSFERRED IN THE ABSENCE OF SUCH A REGISTRATION UNLESS THE COMPANY RECEIVES AN OPINION OF COUNSEL REASONABLY ACCEPTABLE TO IT STATING THAT SUCH SALE OR TRANSFER IS EXEMPT FROM THE REGISTRATION AND PROSPECTUS DELIVERY REQUIREMENTS OF THE SECURITIES ACT.

(d) If any certificate for shares of the Surviving Corporation's Common Stock or Preferred Stock is to be issued in a name other than that in which the certificate surrendered in exchange therefor is registered, it shall be a condition of issuance thereof that the certificate so surrendered shall be properly endorsed and otherwise in proper form for transfer, that such transfer otherwise be proper and that the person requesting such transfer pay to the Exchange Agent any transfer or other taxes payable by reason of the issuance of such new certificate in a name other than that of the registered holder of the certificate surrendered, or establish to the satisfaction of the Surviving Corporation that such tax has been paid or is not payable.

ARTICLE 4

GENERAL

- 4.1 Covenants of ERITMO Delaware. ERITMO Delaware covenants and agrees that it will, on or before the Effective Date of the Merger.
- (a) file an agreement with the Secretary of State of the State of Florida stating that (a) it may be served in Florida in a proceeding for the enforcement of an obligation of any Constituent Companies and in a proceeding to enforce the rights of any holder of dissenting shares in a Florida LLC, and (b) it will promptly pay the holder of any dissenting interest or dissenting shares in each ERITMO Florida and ERITMO Delaware the amount to which such person is entitled under Florida Law.
- (b) qualify to do business as a foreign corporation in the State of Florida and in connection therewith irrevocably appoint an agent for service of process as required under the provisions of Florida Business Corporation Act;
- (c) file any and all documents with the appropriate tax authority of the State of Florida necessary for the assumption by ERITMO Delaware of all of the corporate and/or franchise tax liabilities of ERITMO Florida; and
 - (d) take such other actions as may be required by the Florida LLC Act.
- 4.2 Further Assurances. From time to time, as and when required by ERITMO Delaware or by its successors or assigns, there shall be executed and delivered on behalf of ERITMO Florida such deeds and other instruments, and there shall be taken or caused to be taken by ERITMO Delaware and ERITMO Florida such further and other actions, as shall be appropriate or necessary in order to vest or perfect in or conform of record or otherwise by ERITMO Delaware the title to and possession of all the property, interests, assets, rights, privileges, immunities, powers, franchises and authority of ERITMO Florida and otherwise to carry out the purposes of this Agreement, and the officers and directors of ERITMO Delaware are fully authorized in the name and on behalf of ERITMO Florida or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

- 4.3 Abandonment. At any time before the Effective Date of the Merger, this Agreement may be terminated and the Merger may be abandoned for any reason whatsoever by the Board of Directors of ERITMO Florida or by the Board of Directors of ERITMO Delaware, or both, notwithstanding the approval of this Agreement by the members of ERITMO Florida.
- 4.4 Amendment. The Board of Directors of ERITMO Florida or the Board of Directors of ERITMO Delaware may amend this Agreement at any time prior to the filling of this Agreement (or certificate in lieu thereof) with the Secretaries of State of the States of Florida and Delaware, provided that an amendment made subsequent to the adoption of this Agreement by the members of ERITMO Florida shall not: (a) alter or change the amount or kind of shares, securities, and/or rights of ERITMO Delaware to be received in exchange for or on conversion of the membership interests of ERITMO Florida, (b) alter or change any term of the Certificate of Incorporation of the Surviving Corporation to be effected by the Merger, or (c) alter or change any of the terms and conditions of this Agreement if such alteration or change would adversely affect the holders of membership interests of ERITMO Florida or the holders of shares of stock of ERITMO Delaware.
- 4.5 Registered Office. The registered office of the Surviving Corporation in the State of Delaware is located at 1209 Orange Street, Wilmington, County of New Castle, Delaware 19801 and The Corporation Trust Company is the registered agent of the Surviving Corporation at such address.
- 4.6 Agreement. Executed copies of this Agreement will be on file at the principal place of business of the Surviving Corporation at 3930 Northeast 2nd Avenue, Suite 207, Miami, Florida 33137, and copies thereof will be furnished to any member of ERITMO Florida or any stockholder of ERITMO Delaware, upon request and without cost.
- 4.7 Governing Law. This Agreement shall in all respects be construed, interpreted and enforced in accordance with and governed by the laws of the State of Delaware and, so far as applicable, the merger provisions of the Florida Business Corporation Act and the Florida LLC Act.

4.8 FIRPTA Notification.

(a) On the Effective Date of the Merger, ERITMO Florida shall deliver to ERITMO Delaware, as agent for the members of ERITMO Florida, a properly executed statement (the "Statement") substantially in the form attached hereto as Exhibit B. ERITMO Delaware shall retain the Statement for a period of not less than seven (7) years and shall, upon request, provide a copy thereof to any person that was a member of ERITMO Florida immediately prior to the Merger. In consequence of the approval of the Merger by the members of ERITMO Florida, (i) such members shall be considered to have requested that the Statement be delivered to ERITMO Delaware as their agent and (ii) ERITMO Delaware shall be considered to have received a copy of the Statement at the request of ERITMO Florida members for purposes of satisfying ERITMO Delaware's obligations under Treasury Regulation Section 1.1445-2(c)(3).

(b) ERITMO Florida shall deliver to the Internal Revenue Service a notice regarding the Statement in the form attached hereto as Exhibit C and in accordance with the requirements of Treasury Regulation Section 1.897-2(h)(2).

4.9 Counterparts. In order to facilitate the filing and recording of this Agreement, the same may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same instrument.

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IN WITNESS WHEREOF, this Agreement, having first been approved by resolutions of the Board of Directors of ERITMO Delaware and the Board of Directors of ERITMO Florida, is hereby executed on behalf of each of the Constituent Companies and attested by their respective officers thereunto duly authorized.

ERITMO.COM, INC.

a Delaware corporation

Francisco de la Torre

President and Chief Executive Officer

ERITMO.COM, L.C.

a Florida limited liability company

Francisco de la Torre

President and Chief Executive Officer

The undersigned Secretary of ERITMO Delaware hereby certifies that this Agreement has been adopted pursuant to Section 251(f) of the DGCL and that no shares of stock of ERITMO Delaware were issued prior to the adoption by the Board of Directors of ERITMO Delaware of the resolutions prior to the adoption by the Board of Directors of the resolution approving this Agreement.

Alfredo Duran

Secretary

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(ERITMO.COM Agreement and Plan of Merger Signature Page)

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EXHIBIT A

CERTIFICATE OF SHARE OWNERSHIP

October ____, 1999

The undersigned Manager of ERITMO.COM, L.C., a Florida limited liability company (the "Company"), hereby certifies on behalf of the Company that, except for (a) the shares of the Company listed below opposite the names of the owners of such shares and (b) those shares of the Company represented by share certificates delivered prior to the date hereof to Wilson Sonsini Goodrich & Rosati, Professional Corporation, no shares of the Company have been issued by the Company.

Shareholder Name

Number of Shares

Francisco de la Torre President and Chief Executive Officer

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EXHIBIT B

FIRPTA CERTIFICATE

NOTICE OF NON-U.S. REAL PROPERTY HOLDING CORPORATION STATUS PURSUANT TO TREASURY REGULATION SECTION 1.897-2(h)(2)

Pursuant to an Agreement and Plan of Merger between ERITMO.COM, Inc., a Delaware corporation ("ERITMO Delaware") and ERITMO.COM, L.C., a Florida limited liability company ("ERITMO Florida"), dated as of October ___, 1999 (the "Merger Agreement"), ERITMO Florida will be merged with and into ERITMO Delaware, with ERITMO Delaware being the surviving corporation (the "Merger"). In completing the Merger, ERITMO Delaware shall receive 100% of the shares of ERITMO Florida's capital stock in exchange for a portion of the merger consideration provided for in the Merger Agreement.

Section 1445 of the Internal Revenue Code of 1986, as amended (the "Code"), provides that a transferee of a U.S. Real Property Interest (as that term is defined in Section 897(c)(1)(A)(ii) of the Code) must withhold tax if the transferor is not a U.S. person. In order to confirm that ERITMO Delaware, as transferee, is not required to withhold tax upon the receipt of ERITMO Florida's capital stock in exchange for a portion of the merger consideration, the undersigned hereby certifies as follows:

- 1. The capital stock of ERITMO Florida to be received by ERITMO Delaware pursuant to the Merger does not constitute a U.S. Real Property Interest;
- 2. The determination in Paragraph 1 above is based on a determination by ERITMO Florida that ERITMO Florida is not and has not been a U.S. Real Property Holding Corporation (as that term is defined in Section 897(c)(2) of the Code) during the five (5) year period preceding the date of this Notice, as indicated below;
- 3. ERITMO Florida is not a foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Code and the Income Tax Regulations);
- 4. ERITMO Florida's U.S. employer identification number is _____
- 5. ERITMO Florida's office address is 3930 Northeast 2nd Avenue, Suite 207, Miami, Florida 33137;
- 6. ERITMO Florida hereby authorizes ERITMO Delaware to file this notice in its behalf with the Internal Revenue Service within 30 days after the date this notice is delivered to ERITMO Delaware; and

[Merger Agreement.doc]

7. This Notice is made in accordance with the requirements of Treasury Regulation Section 1.897-2(h)(2). ERITMO Florida understands that any false statement contained herein could be punished by fine, imprisonment or both.

Under penalties of perjury, the undersigned officer hereby declares that he has examined this notice and, to the best of his knowledge and belief, it is true, correct and complete, and the undersigned officer further declares that he has authority to sign this document on behalf of ERITMO Florida.

ERITMO COM, L.C.

Dated: October __, 1999

Francisco de la Torre
President and Chief Financial Officer

PILED

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SEUNE MARK OF STATE

(Signature Page to FIRPTA Certificate)

[Merger Agreement.doc]

EXHIBIT C

NOTICE REGARDING THE STATEMENT

ERITMO.COM, L.C. 3930 Northeast 2nd Avenue Miami, Florida 33137

October ___, 1999

Assistant Commissioner (International) Director, Officer of Compliance OP:I:C:E: 666 950 L'Enfant Plaza South, S.W. COMSTAT Building Washington, D.C. 20024

> Re: Notice of Non-U.S. Real Property Holding Corporation Status

Ladies and Gentlemen:

In connection with the Agreement and Plan of Merger of ERITMO.COM, Inc., a Delaware corporation ("ERITMO Delaware"), and ERITMO.COM, L.C., a Florida limited liability company ("ERITMO Florida"), we are providing this representation letter and the attached notice to you in order to establish that the shares and rights to acquire units of ERITMO Florida are not a United States real property interest and accordingly no withholding is required pursuant to Internal Revenue Code Section 1445. We represent that, as of the date of this letter, no interest in ERITMO Florida (other than interests solely as a creditor) constitutes a United States real property interest, as defined in Section 897 of the Internal Revenue Code of 1986, as amended. This notice is provided to you in accordance with Treasury Regulation Section 1.897-2(h) in response to your request made pursuant to Treasury Regulation Section 1.1445-2(c)(3)(i).

This letter constitutes authorization for ERITMO Delaware, as agent for the members of ERITMO Florida, to deliver a copy of this letter, along with the appropriate notification, to the Internal Revenue Service on behalf of ERITMO Florida. Under penalties of perjury, the undersigned declares that the above information is correct to the best of my knowledge and belief.

Sincerely,

ERITMO.COM, L.C. Francisco de la Torre President and Chief Executive Officer

[Merger Agreement doe]