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P00000027271

August 10, 2000

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: **W-Mart, Inc.**

Dear Sir/Madam:

Enclosed please find an original and one (1) copy of the Articles of Merger and Plan of Merger concerning W-Mart, Inc., together with our firm's check in the amount of \$70.00 representing your filing fee. If all is in order, kindly file the Articles and return a certified copy of same to the undersigned.

If you have any questions, please do not hesitate to call.

Sincerely,

Karolyn Sheekey

Karolyn Sheekey
Secretary

encl.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF MERGER
Merger Sheet

MERGING: -----

W-MART, INC., a California corporation, not qualified in Florida

INTO

W-MART, INC., a Florida entity, P00000027271.

File date: August 14, 2000

Corporate Specialist: Karen Gibson

ARTICLES OF MERGER
OF
W-MART, INC., a California Corporation,
into
W-MART, INC., a Florida Corporation

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER between W-MART, INC., a California corporation ("Disappearing Corporation") and W-MART, INC., a Florida corporation ("Surviving Corporation").

Under §607.1105 of the Florida Business Corporation Act (the "Act"), Disappearing Corporation and Surviving Corporation adopt the following Articles of Merger.

1. The Agreement and Plan of Merger dated 7/25/00 ("Plan of Merger"), between Disappearing Corporation and Surviving Corporation was approved and adopted by the shareholders of Disappearing Corporation on 7/25/00 and was adopted by the shareholders of Surviving Corporation on 7/25/00.

2. Under the Plan of Merger, all issued and outstanding shares of Disappearing Corporation's stock will be acquired by means of a merger of W-Mart, Inc., a California Corporation, into W-Mart, Inc., a Florida Corporation, with W-Mart, Inc., a Florida Corporation, the surviving corporation ("Merger").

3. The Plan of Merger is attached as Exhibit A and incorporated by reference as if fully set forth.

4. Under §607.1105(1)(b) of the Act, the date and time of the effectiveness of the Merger shall be on the filing of these Articles of Merger with the Secretary of State of Florida.

IN WITNESS WHEREOF, the parties have set their hands on the 25 day of JULY, 2000.

ATTEST:

Lidz M. Nozell
Mary Giarratella

W-MART, INC., a California corporation

By: Robert W. Wall
Robert W. Wall President

Lidz M. Nozell
Mary Giarratella

W-MART, INC., a Florida corporation

By: Robert W. Wall
Robert W. Wall President

"EXHIBIT A"

PLAN OF MERGER

Merger between W-Mart, Inc., a Florida corporation (the "Surviving Corp.") and W-Mart, Inc., a California corporation (the "Disappearing Corp.") (collectively the "Constituent Corporations"). This Merger is being effected under this Plan of Merger ("Plan") in accordance with §§607.1101 *et seq.* of the Florida Business Corporation Act (the "Act").

1. Articles of Incorporation. The Articles of Incorporation of Surviving Corp., as in effect immediately before the Effective Date of the Merger (the "Effective Date") shall, without any changes, be the Articles of Incorporation of the Surviving Corp. from and after the Effective Date until further amended as permitted by law.

2. Distribution to Shareholders of the Constituent Corporations. On the Effective Date, each share of Disappearing Corp.'s common stock/other securities that shall be issued and outstanding at that time shall without more be converted into and exchanged for shares of the Surviving Corporation in accordance with this Plan. Each share of Surviving Corp.'s stock that is issued and outstanding on the Effective Date shall continue as outstanding shares of Surviving Corp.'s stock.

3. Satisfaction of Rights of Disappearing Corp. Shareholders. All shares of Surviving Corp.'s stock into which shares of Disappearing Corp.'s stock shall have been converted and become exchangeable for under this Plan shall be deemed to have been paid in full satisfaction of such converted shares.

4. Fractional Shares. Fractional shares of Surviving Corp.'s stock will not be issued.

5. Effect of Merger. On the Effective Date, the separate existence of Disappearing Corp. shall cease, and Surviving Corp. shall be fully vested in Disappearing Corp.'s rights, privileges, immunities, powers, and franchises, subject to its restrictions, liabilities, disabilities, and duties, all as more particularly set forth in §607.1106 of the Act.

6. Supplemental Action. If at any time after the Effective Date Surviving Corp. shall determine that any further conveyances, agreements, documents, instruments, and assurances or any further action is necessary or desirable to carry out the provisions of this Plan, the appropriate officers of Surviving Corp. or Disappearing Corp., as the case may be, whether past or remaining in office, shall execute and deliver, on the request of Surviving Corp., any and all proper conveyances, agreements, documents, instruments, and assurances and perform all necessary or proper acts, to vest, perfect, confirm, or record such title thereto in Surviving Corp., or to otherwise carry out the provisions of this Plan.

7. Filing with the Florida Secretary of State and Effective Date. On the Closing, as provided in the Agreement of Merger of which this Plan is a part, Disappearing Corp. and Surviving Corp. shall cause their respective Presidents (or Vice Presidents) to execute Articles of Merger in the form attached to this Agreement and on such execution this Plan shall be deemed incorporated by reference into the Articles of Merger as if fully set forth in such Articles and shall become an exhibit to such Articles of Merger. Thereafter, such Articles of Merger shall be delivered for filing by Surviving Corp. to the Florida Secretary of State. In accordance with §607.1105(1)(b) of the Act, the Articles of Merger shall specify the "Effective Date," which shall be the filing date of the Articles, as specified herein or in the Agreement of Reorganization.

8. Amendment and Waiver. Any of the terms or conditions of this Plan may be waived at any time by the one of the Constituent Corporations which is, or the shareholders of which are, entitled to the benefit thereof by action taken by the Board of Directors of such party, or may be amended or modified in whole or in part at any time before the vote of the shareholders of the Constituent Corporations by an agreement in writing executed in the same manner (but not necessarily by the same persons), or at any time thereafter as long as such change is in accordance with §607.1103 of the Act.

9. Termination. At any time before the Effective Date (whether before or after filing of Articles of Merger), this Plan may be terminated and the Merger abandoned by mutual consent of the Boards of Directors of both Constituent Corporations, notwithstanding favorable action by the shareholders of the respective Constituent Corporations.

IN WITNESS WHEREOF, the parties have set their hands on the 25 day of JULY, 2000.

ATTEST:

Richard M. Nowell
Mary Guarnotta

W-MART, INC., a California corporation

By: Robert W. Way
President

Richard M. Nowell
Mary Guarnotta

W-MART, INC., a Florida corporation

By: Robert W. Way
President