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WITMAN, STADTMAUER & MICHAELS, P.A.

FILED

COUNSELLORS AT LAW  
26 COLUMBIA TURNPIKE  
FLORHAM PARK, N.J. 07932-2246

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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May 15, 2001

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\*\*\*\*\*70.00 \*\*\*\*\*70.00

**FEDERAL EXPRESS**  
Division of Corporations  
409 East Gaines Street  
Tallahassee, Florida 32399

800004272048-4  
-05/18/01-01121-003  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

RE: RON ISKOWITZ RARE COINS, INC.  
Our File No.: 2662-1

Dear Sir or Madam:

Enclosed are the original and two (2) copies of the Articles of Merger of Ron Iskowitz Rare Coins, Inc., a New Jersey Corporation and Ron Iskowitz Rare Coins, Inc., a Florida Corporation into Ron Iskowitz Rare Coins, Inc., a Florida Corporation.

Also enclosed is our firm's check in the amount of Seventy Dollars (\$70.00) for filing the enclosed Articles of Merger.

Please mark an enclosed copy of the Articles of Merger "Filed" and return it to us in the enclosed reply envelope.

If you have any questions regarding this matter, please call us.

*Merger  
5-24-01  
RHS*

Sincerely,

*Robert Cooper*

ROBERT COOPER  
Legal Assistant

*merger*

Enclosures

**ARTICLES OF MERGER  
Merger Sheet**

**MERGING:** -----

**RON ISKOWITZ RARE COINS, INC., a New Jersey corporation not qualified in  
Florida**

**INTO**

**RON ISKOWITZ RARE COINS, INC., a Florida entity, P01000002803.**

**File date: May 18, 2001**

**Corporate Specialist: Doug Spitler**

FILED

01 MAY 18 AM 11:28

ARTICLES OF MERGER  
OF  
RON ISKOWITZ RARE COINS, INC. (a New Jersey Corporation)

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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INTO  
RON ISKOWITZ RARE COINS, INC. (a Florida Corporation)

I. The name of the surviving corporation is RON ISKOWITZ RARE COINS, INC. (a Florida Corporation); and the name of the merging corporations are RON ISKOWITZ RARE COINS, INC. (a New Jersey Corporation) and RON ISKOWITZ RARE COINS, INC. (a Florida Corporation).

II.

PLAN OF MERGER  
OF  
RON ISKOWITZ RARE COINS, INC. (a New Jersey Corporation)

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INTO  
RON ISKOWITZ RARE COINS, INC. (a Florida Corporation)

ARTICLE I

1. The name of each Constituent Corporation is RON ISKOWITZ RARE COINS, INC., a New Jersey Corporation (hereinafter "RON ISKOWITZ RARE COINS NJ.") and RON ISKOWITZ RARE COINS, INC., a Florida Corporation (hereinafter "RON ISKOWITZ RARE COINS FL").

2. The name of the Surviving Corporation is RON ISKOWITZ RARE COINS, INC., a Florida Corporation.

ARTICLE II

Shares of Constituent Corporations

1. As to each Constituent Corporation, the designation and number of outstanding shares of each class in series and the voting rights are:

(a) RON ISKOWITZ RARE COINS NJ has outstanding:

(i) one hundred (100) shares of Class "A" common stock, no par value, voting; and

(ii) eighty (80) shares of Class "B" preferred stock, 10% non-cumulative, par value \$1,000.00 per share, non-voting.

(b) RON ISKOWITZ RARE COINS FL has outstanding:

one (1) share of common voting stock with no par value has been issued.

(c) The number of shares set forth above is not subject to change prior to the effective date of the merger.

ARTICLE III

Terms and Conditions of Proposed Merger

1. The terms and the conditions of the proposed merger are as follows:

(a) The By-Laws of the Surviving Corporation, as they exist on the effective date of the merger, shall be and remain the By-Laws of the Surviving Corporation until the same shall be altered, amended or repealed as provided therein.

(b) The first annual meeting of the shareholders of the Surviving Corporation held after the effective date of the merger shall be the next annual meeting provided by the By-Laws of RON ISKOWITZ RARE COINS FL, one of the Constituent Corporations.

(c) The first regular meeting of the Board of Directors of the Surviving Corporation shall be held as soon as practicable after the date when the merger shall become effective and may be called or may be convened in the manner provided in the By-Laws of RON ISKOWITZ RARE COINS FL, one of the Constituent Corporations, for the purpose of calling a special meeting of the Board of Directors of the Surviving Corporation and may be held at the time and place specified in the notice of the meeting.

(d) All persons who shall be officers of RON ISKOWITZ RARE COINS NJ, one of the Constituent Corporations, on the effective date of the merger shall be and remain in the same respective offices of the Surviving Corporation until the Board of Directors of the Surviving Corporation shall elect or appoint their successors.

(e) When the merger shall become effective, the separate existence of RON ISKOWITZ RARE COINS NJ shall cease and said corporation shall be merged in accordance with the provisions of this plan into RON ISKOWITZ RARE COINS FL which shall survive such merger and shall continue in existence and shall, without other transfer, succeed to and possess all the rights, privileges, immunities, powers and purposes of each of the Constituent Corporations, and all of the property, real and personal including subscriptions for shares, causes of action in every other asset of each of the Constituent Corporations, including, without limitation, the name, trademarks, trade names of each Constituent Corporation, shall vest in each Surviving Corporation without further act or deed, except that if the Surviving Corporation shall at any time deem it desirable that any further assignment or assurance shall be given to fully accomplish the purposes

of this merger, the directors and officers of either Constituent Corporation shall do all things necessary, including the execution of any and all relevant documents, to properly effectuate the merger; the Surviving Corporation shall assume and be liable for all the liabilities, obligations and penalties of each of the Constituent Corporations. No liability or obligations due or to become due, claim or demand for any cause existing against either Constituent Corporation, or any shareholder, officer or director thereof, shall be released or impaired by such merger. No action or proceeding, civil and criminal, then pending by or against either Constituent Corporation, or any shareholder, officer or director thereof, shall abate or be discontinued by such merger, but may be enforced, prosecuted, settled or compromised as if such merger had not occurred, or the Surviving Corporation may be substituted in such action in place of either Constituent Corporation.

#### ARTICLE IV

##### Manner and Basis of Converting Shares of Constituent Corporations Into Shares of the Surviving Corporation

1. The manner and basis of converting shares of the Constituent Corporations into shares of the Surviving Corporation shall be as follows:

(a) Each of the outstanding shares of Class "A" common voting stock with no par value of RON ISKOWITZ RARE COINS NJ outstanding on the effective date of the merger and all rights in respect thereto, shall forthwith, upon such effective date, be converted into, and become exchanged for one (1) share of the Surviving Corporation's Class "A" common voting stock with no par value, and each of the outstanding shares of Class "B" preferred stock, 10% non-cumulative, par value \$1,000.00 per share, non-voting of RON ISKOWITZ RARE COINS NJ

outstanding on the effective date of the merger and all rights in respect thereto, shall forthwith, upon such effective date, be converted into, and become exchanged for one (1) share of the surviving corporation's Class "B" preferred stock, 10% non-cumulative, par value \$1,000.00 per share, non-voting. Each holder of the shares of RON ISKOWITZ RARE COINS NJ shall thereafter be entitled, upon presentation for surrender to RON ISKOWITZ RARE COINS FL or its agent, of the certificate or certificates representing the shares of fully-paid and non-assessable common shares of the Surviving Corporation to which such holder shall be entitled on the aforesaid basis of conversion in exchange.

(b) Any shares of any class of RON ISKOWITZ RARE COINS NJ held in its treasury on the effective date of the merger will be canceled.

(c) Each of the outstanding voting common shares of RON ISKOWITZ RARE COINS FL outstanding on the effective date of the merger and all rights in respect thereto, shall forthwith, upon such effective date, be extinguished.

## ARTICLE V

### Miscellaneous Provisions

1. It is intended that this Merger qualify as an F reorganization, defined under Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended, to be a mere change in place of organization of one corporation, however effected.

2. This Plan shall be submitted to the respective shareholders of the Constituent Corporations as provided for by law for the adoption thereof by the requisite votes of the shareholders of each of the Constituent Corporations as provided by law, all in accordance with the Florida Business Corporation Act.

3. If, at any time prior to the effective date hereof, events or circumstances occur, which in the opinion of the majority of the Board of Directors of either Constituent Corporation, renders it inadvisable to consummate the merger, this Plan of Merger shall not become effective regardless of the provisions previously adopted by the shareholders of the Constituent Corporations as herein before provided. The filing of the Certificate of Merger shall conclusively establish that no action to terminate this plan has been taken by the Board of Directors of either Constituent Corporation.

4. For convenience of the parties and to facilitate the approval of this Plan, any number of counterparts thereof may be executed, and each such executed counterpart shall be deemed to be an original instrument.

5. The effective date of this Plan shall be the later of the date of filing the Articles of Merger with the Department of State in the State of Florida or the date of filing the Certificate of Merger with the Secretary of State in the State of New Jersey.

6. The Articles of Incorporation of the Surviving Corporation shall contain the following amendment to ARTICLE FOUR:

“The aggregate number of shares which the corporation shall have authority to issue is:

2000 shares of Class “A” common stock, no par value, voting and

500 shares of Class “B” preferred stock, 10% non-cumulative,

par value \$1,000.00 per share, non-voting.”



The foregoing Plan has been duly approved by the respective Boards of Directors of each Constituent Corporation on the following dates:

<u>Name of Corporation</u>	<u>Dates of Approval</u>
RON ISKOWITZ RARE COINS FL	<u>6 MAY</u> , 2001
RON ISKOWITZ RARE COINS NJ	<u>6 MAY</u> , 2001

III. The foregoing Plan has been duly approved by the respective Boards of Directors of each Constituent Corporation on the following dates:

<u>Name of Corporation</u>	<u>Dates of Approval</u>
RON ISKOWITZ RARE COINS, INC. (hereinafter "RON ISKOWITZ RARE COINS FL")	<u>6 MAY</u> , 2001.
RON ISKOWITZ RARE COINS, INC. (hereinafter "RON ISKOWITZ RARE COINS NJ")	<u>6 MAY</u> , 2001.

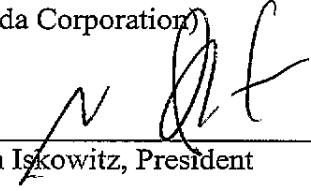
IV. The Shareholders of RON ISKOWITZ RARE COINS NJ approved the Plan of Merger on 6 MAY, 2001 and the Shareholders of RON ISKOWITZ RARE COINS FL approved the Plan of Merger on 6 MAY, 2001.

V. The number of outstanding shares of stock of RON ISKOWITZ RARE COINS NJ entitled to vote is 100 shares and the number of outstanding shares of stock of RON ISKOWITZ RARE COINS FL entitled to vote is 1 share.

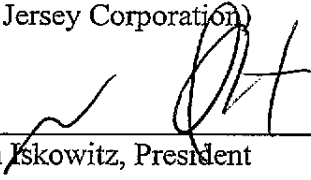
VI. As to RON ISKOWITZ RARE COINS NJ, 100 shares of stock voted for the Plan and no shares voted against the Plan or abstained from voting; and as to RON ISKOWITZ RARE COINS FL, 1 share of stock voted for the Plan and no shares voted against the Plan or abstained from voting.

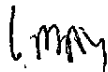
VII. The effective date of this Merger shall be the later of the date of filing the Articles of Merger with the Department of State in the State of Florida or the date of filing the Certificate of Merger with the Secretary of State in the State of New Jersey.

RON ISKOWITZ RARE COINS, INC.  
(a Florida Corporation)

By:   
Ron Iskowitz, President

RON ISKOWITZ RARE COINS, INC.  
(a New Jersey Corporation)

By:   
Ron Iskowitz, President

Dated: , 2001