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September 4, 2001

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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

RE: Articles of Merger
Our File No. 210814

Dear Sir/Madam:

Enclosed for filing please find Articles of Merger of JIT Y2K, Inc. into JIT Y2K, Inc., along with an Agreement and Plan of Merger. I have enclosed a check in the amount of \$70.00 for the filing fee in this matter.

Please return a file-stamped copy to me in the self-addressed stamped envelope provided.

Very truly yours,

BELL, GIERHART & MOORE, S.C.

Jessica G. Sellnow

Jessica G. Sellnow
Paralegal

Enclosures

FILED
01 SEP 10 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
Merger

SEP 17 2001

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

JIT Y2K, INC., a Wisconsin corporation not authorized to transact business in
Florida

INTO

JIT Y2K, INC., a Florida entity, P01000061755.

File date: September 10, 2001

Corporate Specialist: Thelma Lewis

ARTICLES OF MERGER OF

JIT Y2K, INC.

INTO

JIT Y2K, INC.

FILED
01 SEP 10 PM 1:27
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to each corporate statutes in Wisconsin and Florida, 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:

JIT Y2K, INC.

The name of the surviving corporation has not been changed as a result of the merger.

ARTICLE II

The surviving corporation is a domestic corporation, incorporated in Florida on June 14, 2001.

ARTICLE III

The name of the nonsurviving corporation is: JIT Y2K.

The state of domicile of the nonsurviving corporation is Wisconsin.

The date of incorporation of the nonsurviving corporation was April 28, 1998.

ARTICLE IV

The Plan of Merger, containing the information required by law is duly adopted and has been placed in the records of the surviving Corporation.

ARTICLE V

The manner of adoption and vote of the surviving corporation was as follows:

By recommendation by the Board of Directors and approval of all the shareholders of the Corporation.

ARTICLE VI

The manner of adoption and vote of the nonsurviving corporation was as follows:

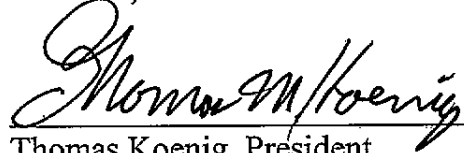
By recommendation by the Board of Directors and approval of all the shareholders of the Corporation.

ARTICLE VII

These Articles of Merger are effective upon filing.

In Witness Whereof, the undersigned being the President of the surviving corporation, executes these Article of Merger and verifies, subject to the penalties of perjury, that the statements contained are true this 1 day of September, 2001.

JIT Y2K, INC.



Thomas Koenig, President

AGREEMENT AND PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER dated as of September 1, 2001, between JIT Y2K, Inc., a Florida ("JIT") and JIT Y2K, Inc., a Wisconsin corporation ("JITWIS"), JIT and JITWIS being sometimes referred to herein as the "Constituent Corporations."

WHEREAS, the board of directors of each Constituent Corporation deems it advisable that the Constituent Corporations merge into a single corporation pursuant to this Agreement and the applicable laws of the State of Florida and Wisconsin; and

WHEREAS, the Constituent Corporations desire to adopt this Agreement and Plan of Merger and to consummate the merger contemplated herein in accordance with the provisions of Section 368(a)(1)(A) of the Internal Revenue Code of 1986 as amended;

NOW, THEREFORE, the Constituent Corporations agree that JITWIS shall be merged with and into JIT as the surviving corporation in accordance with the applicable laws of the States of Florida and Wisconsin; that the name of the surviving corporation shall remain with the filing of Articles of JIT Y2K, Inc. (which in its capacity as surviving corporation is hereinafter called the "Surviving Corporation"); and that the terms and conditions of the merger and the mode of carrying it into effect shall be as follows:

ARTICLE I **Effective Date**

The merger provided for in this Agreement (the "Merger") shall become effective for tax purposes on September 1, 2001, and otherwise effective as soon as the merger may become effective under the laws of the State of Florida (the "Effective Date"), subject to completion of the following:

1. Adoption of this Agreement by the board of directors and shareholders of JIT and by the board of directors and shareholders of JITWIS, pursuant to the Florida and Wisconsin business corporation laws; and
2. Execution of the Articles of Merger required by the statutes of the respective business corporation laws, and the filing thereof with the appropriate state agency of each state, in accordance with the Florida and Wisconsin business corporation laws.

ARTICLE II **Governing Law**

The Surviving Corporation shall be governed by the laws of the State of Florida.

ARTICLE III
Articles of Incorporation

The Articles of Incorporation of JIT shall be the Articles of Incorporation of the Surviving Corporation from and after the Effective Date, subject to the right of the Surviving Corporation to amend its Articles of Incorporation in accordance with the laws of the State of Florida.

ARTICLE IV
Bylaws

The Bylaws of JIT shall be the Bylaws of the Surviving Corporation from and after the Effective Date, subject to the right of the Surviving Corporation to amend its Bylaws in accordance with the laws of the State of Florida.

ARTICLE V
Manner of Converting Shares

5.1 Conversion. The mode of carrying the merger into effect and the manner of converting shares of JITWIS into shares of the Surviving Corporation are as follows:

Each 1 share of common stock of JITWIS which is issued and outstanding on the Effective Date shall, by virtue of the merger and without any action on the part of the holder thereof, be converted into 1 share of the Surviving Corporation for a total of 300 shares of common stock of the Surviving Corporation, which equals 3% of the issued and outstanding stock of the Surviving Corporation.

5.2 Exchange of Certificates. As promptly as practicable after the Effective Date, each holder of an outstanding certificate or certificates theretofore representing shares of common stock of JITWIS shall surrender the same to the secretary of the Surviving Corporation, and shall receive in exchange a certificate or certificates representing the number of shares of common stock of the Surviving Corporation as stated above into which the shares of common stock of JITWIS represented by the certificate or certificates so surrendered shall have been converted.

5.3 Unexchanged Certificates. After the Effective Date and until surrendered, each outstanding certificate which, prior to the Effective Date, represented common stock of JITWIS shall be deemed for all purposes, other than the payment of dividends or other distributions, to evidence ownership of the number of shares as stated above of common stock of the Surviving Corporation into which it was converted. No dividend or other distribution payable to holders of common stock of the Surviving Corporation as of any date subsequent to the Effective Date shall be paid to the holders of outstanding certificates theretofore representing shares of common stock of JITWIS; provided,

however, that upon surrender and exchange of such outstanding certificates, there shall be paid to the record holders of the certificates issued in exchange therefor the amount, without interest thereon, of dividends and other distributions which would have been payable with respect to the shares of common stock of the Surviving Corporation represented thereby.

ARTICLE VI
Board of Directors and Officers

Until the election and qualification of their successors, the members of the board of directors of JIT shall be the board of directors of the Surviving Corporation in office on the Effective Date. The elected officers of JIT who shall continue in office at the pleasure of the board of directors of the Surviving Corporation, shall be the elected officers of the Surviving Corporation on the Effective Date.

ARTICLE VII
Effect of the Merger

On the Effective Date, the separate existence of JITWIS shall cease and it shall be merged with and into the Surviving Corporation. All the property, real, personal and mixed, of JITWIS, and all debts due to JITWIS, shall be transferred to and vested in the Surviving Corporation, without further act or deed. The Surviving Corporation shall thenceforth be responsible and liable for all the liabilities and obligations of JITWIS, and any claim or judgment against either of the Constituent Corporations may be enforced against the Surviving Corporation.

ARTICLE VIII
Approval of Shareholders

This Agreement shall be submitted to the shareholders of the Constituent Corporations as provided by the applicable laws of the State of Florida and Wisconsin, respectively. There shall be required for the adoption of this Agreement (1) as to JITWIS, the affirmative vote of the holders of at least a majority of all the shares of its common stock issued and outstanding and entitled to vote, or the unanimous consent of its shareholders in lieu thereof, and (2) as to JIT, the affirmative vote of the holders of at least a majority of all the shares of its common stock issued and outstanding and entitled to vote, or the unanimous consent of its shareholders in lieu thereof.

ARTICLE IX
Representations and Warranties

Each of the Constituent Corporations represents and warrants that:

9.1 Corporate Organization and Good Standing. It is a corporation duly organized, validly existing and in good standing under the laws of their State of organization, and is qualified to do business as a foreign corporation in each jurisdiction, if any, in which its property or business requires such qualification. It is in good standing in each jurisdiction in which the nature of its business or the ownership of its properties make such licensing or qualification necessary. It has the corporate power and authority to own and hold its properties and to carry on its business as currently conducted, and to execute, deliver and perform this Agreement. It does not own of record or beneficially, directly or indirectly, (i) any shares of outstanding capital stock or securities convertible into capital stock of any other corporation, or (ii) any participating interest in any partnership, joint venture or other non-corporate business enterprise.

9.2 Capitalization. Its authorized capital stock consists of 10,000 shares of common stock, \$1.00 per share par value, of which 100 shares are issued and outstanding, fully paid and nonassessable by the issuer for JIT;

and the authorized capital stock of JITWIS consists of 9,000 shares of common stock, \$1.00 per share par value, of which 300 shares are issued and outstanding, fully paid and nonassessable by the issuer for JITWIS. The designations and the powers, preferences and rights, and the qualifications, limitations or restrictions thereof, in respect of each class of authorized capital stock are set forth in its Articles of Incorporation and Bylaws. Except as contemplated by this Agreement, (i) no subscription, warrant, option, convertible security or other right (contingent or other) to purchase or acquire any shares of any class of its capital stock is authorized or outstanding, and (ii) there is not any commitment to issue any shares, warrants, options or other such rights or to distribute to holders of any class of its capital stock any evidences of indebtedness or assets. It has no obligation (contingent or other) to purchase, redeem or otherwise acquire any shares of its capital stock or any interest therein or to pay any dividend or make any other distribution in respect thereof. There are no options, warrants or rights outstanding to purchase shares of its common stock.

9.3 Subsidiaries. It has no subsidiaries.

9.4 Financial Statements. Copies of its balance sheet and the related statements of income and retained earnings for the period ended August 31, 2001, all as prepared internally, and as delivered to the other Constituent Corporation, fairly represent its financial condition as of the said date and the results of its operations for the period then ended, in conformity with generally accepted accounting principles consistently applied. Such financial information is complete and correct.

9.5 Absence of Undisclosed Liabilities. Except to the extent reflected or reserved against in its balance sheet as of August 31, 2001, it did not have any liabilities or obligations (secured, unsecured, contingent or otherwise) of a nature customarily reflected in a corporate balance sheet prepared in accordance with generally accepted accounting principles.

9.6 Absence of Certain Changes. Except as heretofore disclosed in writing by it to the other, there has been no material adverse change in its business, properties or financial condition since July 1, 2001, except that it is contemplated that JIT may reduce its business operations prior to the Effective Date.

9.7 Litigation, Etc. Except as heretofore disclosed in writing by it to the other, there is no litigation, proceeding or investigation pending before any court, governmental body or arbitration board or tribunal, or, to its knowledge, threatened against it which, if successful, might result in a material adverse change in its business, properties, or financial condition or which questions the validity or legality of this Agreement or of any action taken or to be taken by it in connection with this Agreement.

9.8 Contracts. Except as heretofore disclosed in writing by it to the other, it is not a party to any material contract not in the ordinary course of business which is to be performed in whole or in part at or after the date of this Agreement. It is not a party to any agreement or instrument or subject to any charter or other corporation restriction adversely affecting to any material extent its business properties or assets, operations or condition (financial or other). It is not in default in any material respect in the performance, observance or fulfillment of any of the obligations, covenants or conditions contained in any agreement or instrument to which it is a party which may result in any material adverse change in its condition, financial or otherwise.

9.9 Title. At the time of the Effective Date, it will have a good and marketable title to all its real property, and good and valid title to all its personal property, other than assets and property disposed of in the ordinary course of business prior to the Effective Date. Except as heretofore disclosed in writing by it to the other, its assets and properties are not subject to any mortgage, pledge, security interest, charge, encumbrance or lien of any kind except (i) as described in the financial statements referred to in Section 9.4 hereof; (ii) liens for current taxes not yet due; and (iii) minor imperfections of title, if any, not material in amount and not materially detracting from the value or impairing the use of the property subject thereto or impairing its operations or proposed operations. At the time of the Effective Date, each lease of any property, real or personal, and each loan agreement to which it is a party and which will be assigned to or assumed by the Surviving Corporation on the Effective Date will be a valid and subsisting agreement, and will not be in default. The possession of such leased property by it has not been

disturbed nor has any claim been asserted against it adverse to its rights in such leasehold interests.

9.10 Taxes. It has filed or caused to be filed all federal, state and local tax returns which are required to be filed; and has paid or caused to be paid all taxes as shown on all federal, state and local tax returns filed by it or on any assessment received by it to the extent that such taxes have become due. Except as heretofore disclosed in writing by it to the other Constituent Corporation, the provisions for federal and state taxes reflected in the financial statements referred to in Section 9.4 hereof are adequate to cover any such taxes which may be assessed against it in respect to its business and operations during the period covered by the said financial statements and all prior periods.

9.11 No Violation. Consummation of the merger will not constitute or result in a breach or default under any provision of any charter, bylaw, indenture, mortgage, lease or agreement, or any order, judgment, decree, law or regulation to which any of its assets or properties is subject or by which it is bound, except for breaches or defaults which in the aggregate would not have a materially adverse effect on its assets or properties, business operations or financial condition. It is not in default under any order of any court, governmental authority or arbitration board or tribunal to which it is or was subject, or in violation of any laws, ordinances, governmental rules or regulations to which it is or was subject. It has not failed to obtain any licenses, permits, franchises or other governmental authorizations necessary to the ownership of its assets or properties or to the conduct of its business.

9.12 Disclosure. Neither this Agreement nor any document furnished to the other Constituent Corporation by it in connection with the transactions contemplated hereby contains or will contain any untrue statement of material fact, or omits or will omit to state any material fact necessary in order to make the statements contained herein or therein, in light of the circumstances under which they were made, not misleading.

ARTICLE X
Conduct of Constituent Corporations
Pending the Effective Date

Each of the Constituent Corporations covenants that between the date of approval of this Agreement by its board of directors and the Effective Date:

10.1 Certificate of Incorporation and Bylaws. No change will be made in its Articles of Incorporation or Bylaws.

10.2 Capitalization, Etc. It will not make any change in its authorized capital stock, issue additional shares of its capital stock, encumber, purchase or otherwise acquire any shares of its capital stock, issue any bonds or other corporate securities, or declare or pay any dividend or other distribution.

10.3 Shareholders' Meeting. It will submit this Agreement to its shareholders with a favorable recommendation by its board of directors and will use its best efforts to obtain the requisite shareholder approval.

10.4 Other Activities. Except as contemplated by this Agreement, it shall not (i) borrow any amount or incur any liabilities, absolute or contingent, except in the ordinary course of business, (ii) discharge or satisfy any lien or incur or pay any obligation or liability (absolute or contingent) other than expenses in the ordinary course of business, (iii) mortgage, pledge or subject to lien any of its assets, tangible or intangible, (iv) sell, assign or transfer any of its tangible assets, or cancel any debts or claims, except in the ordinary course of business, (v) sell, assign or transfer any trademarks, trade names, copyrights, trade secrets or other intangible assets, (vi) suffer any extraordinary losses, or waive any rights of substantial value, whether or not in the ordinary course of business, or (vii) enter into any transaction except in the ordinary course of business.

ARTICLE XI

Conditions Precedent to Obligations of Constituent Corporations

Each of the Constituent Corporations' obligation to consummate this merger shall be subject to fulfillment on or before the Effective Date of each of the following conditions, unless waived in writing by the other:

11.1 Representations and Warranties. Its representations and warranties set forth in Article IX hereof, shall be true and correct as of the Effective Date as though made at and as of that date, except as affected by transactions contemplated hereby.

11.2 Covenants. It shall have performed all covenants required by this Agreement to be performed by it on or before the Effective Date. It shall have performed and complied with all agreements and conditions contained herein required to be performed or complied with prior to or at the Effective Date.

11.3 All Proceedings to be Satisfactory. All corporate and other proceedings to be performed by it in connection with the transactions contemplated hereby and all documents incident thereto shall be satisfactory in form and substance to the other Constituent Corporation and its counsel.

11.4 Supporting Documents. On or prior to the Effective Date, it shall have received copies of any supporting documents and other information with respect to the operations and affairs of the other Constituent Corporation as it may reasonably request. All such documents shall be satisfactory to it in form and substance.

11.5 Shareholder Approval. This Agreement shall have been adopted by the necessary vote of holders of the capital stock of the Constituent Corporations as set forth in Article VIII hereof.

ARTICLE XII

Designation of Agent for Service

As of the Effective Date, the Surviving Corporation hereby irrevocably appoints its registered agent as its attorney to accept service of process in any action, suit or proceeding for the enforcement of any obligations of JITWIS for which the Surviving Corporation is liable under the laws of any state.

ARTICLE XIII

Termination

13.1 Circumstances of Termination. This Agreement may be terminated (notwithstanding approval by the Shareholders of either Constituent Corporation):

1. By mutual consent in writing of the boards of directors of JITWIS and JIT.
2. By the board of directors of either JITWIS or JIT if any condition set forth in Article XI hereof has not been satisfied by the other or waived on or before the Effective Date.

13.2 Effect of Termination. In the event of a termination of this Agreement pursuant to Section 13.1 hereof, the Constituent Corporations shall share equally all costs and expenses incurred by them in connection with this Agreement, but neither party (or any of its officers, directors and shareholders) shall be liable to the other party for any costs, expenses, damage or loss of anticipated profits hereunder.

ARTICLE XIV

General Provisions

14.1 Further Assurances. At any time, and from time to time, after the Effective Date, each party will execute such additional instruments and take such action as may be reasonably requested by the other party to confirm or perfect title to any property

transferred hereunder or otherwise to carry out the intent and purposes of this Agreement.

14.2 Waiver. Any failure on the part of either party hereto to comply with any of its obligations, agreements or conditions hereunder may be waived in writing by the party to whom such compliance is owed.

14.3 Brokers. Each party represents to the other party that no broker or finder has acted for it in connection with this Agreement, and agrees to indemnify and hold harmless the other party against any fee, loss or expense arising out of claims by brokers or finders employed or alleged to have been employed by it.

14.4 Notices. All notices and other communications hereunder shall be in writing and shall be deemed to have been given if delivered in person or sent by prepaid first class registered or certified mail, return receipt requested, as follows:

To JITWIS: Thomas Koenig
 c/o William A. Abbott
 44 East Mifflin, 10th Floor
 Madison, WI 53703

To JIT: Thomas Koenig
 411 Walnut Street
 Green Cove Springs, FL 32043

14.5 Entire Agreement. This Agreement constitutes the entire agreement between the parties and supersedes and cancels any other agreement, representation, or communication, whether oral or written, between the parties hereto relating to the transactions contemplated herein or the subject matter hereof.

14.6 Headings. The section and subsection headings in this Agreement are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

14.7 Governing Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Florida.

14.8 Assignment. This Agreement shall inure to the benefit of, and be binding upon, the parties hereto and their respective successors and assigns; provided, however, that any assignment by either party of its rights under this Agreement without the written consent of the other party shall be void.

14.9 Counterparts. This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Dated effective as this 7 day of September, 2001.

JIT Y2K, INC. (Florida)

By: Thomas M. Koenig
Thomas Koenig, President

JIT Y2K, INC. (Wisconsin)

By: Thomas M. Koenig
Thomas Koenig, President