

SILVERBERG
& HUNTER LLP

ATTORNEYS AT LAW

PO1000080792

*Stephen J. Silverberg
Lisa S. Hunter

August 9, 2001

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

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* Donna J. Turetsky
* Steven Sulsky
* Aaron E. Futterman

Re: Articles of Incorporation, LPN Enterprises, Inc.
Articles of Merger, LPN Enterprises, Inc. (a New York Corporation)
into LPN Enterprises, Inc. (a Florida Corporation)
Our File No. 12-120

Dear Sir/Madam:

Enclosed are the following items:

1. Articles of Incorporation of LPN Enterprises, Inc., a Florida Corporation;
2. Articles of Merger with attached Plan of Merger;
3. Check of Seventy (\$70.00) Dollars payable to the Florida Department of State in payment of the Incorporation fee; and
4. Check of Seventy (\$70.00) Dollars payable to the Florida Department of State for payment of the merger fee.

If you have any questions, please contact the undersigned.

Very truly yours,

SILVERBERG & HUNTER, LLP

By: Steven Sulsky

SS:lkh
Enclosures
cc: Mr. Leonard Nedlin

P:\LPN Enterprises\CP\COR\FI Dept of State - re Art of Inc.wpd

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
2001 AUG 13 PM 2:36

Merger
LTS
8-16-2001

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

LPN ENTERPRISES, INC., a New York corporation (not qualified to transact
business in Florida)

INTO

LPN ENTERPRISES, INC., a Florida entity, P01000080792.

File date: August 13, 2001

Corporate Specialist: Louise Flemming-Jackson

2001 AUG 13 PM 2:36

ARTICLES OF MERGER
(Profit Corporations)

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

First: The name and jurisdiction of the surviving corporation:

LPN Enterprises, Inc. (a Florida Corporation)

Second: The name and jurisdiction of the merging corporation:

LPN Enterprises, Inc. (a New York Corporation)

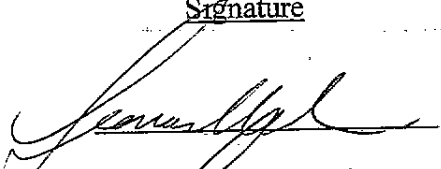
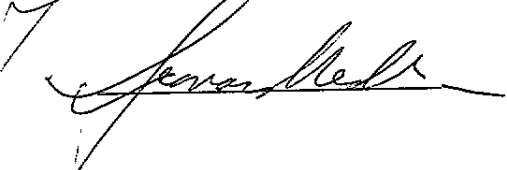
Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

Fifth: The Plan of Merger was adopted by the sole shareholder of the surviving corporation on 7/30/01.

Sixth: The Plan of Merger was adopted by the sole shareholder of the merging corporation on 7/30/01.

Seventh: SIGNATURES FOR EACH CORPORATION

<u>Name of Corporation</u>	<u>Signature</u>	<u>Typed or Printed Name of Individual & Title</u>
LPN Enterprises, Inc. (N.Y.)		Leonard P. Nedlin
LPN Enterprises, Inc. (Fl.)		Leonard P. Nedlin

PLAN OF MERGER
(Non Subsidiaries)

The following plan of merger are submitted in compliance with section 607.1105, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

First: The name and jurisdiction of the surviving corporation:

LPN Enterprises, Inc. (a Florida Corporation)

Second: The name and jurisdiction of the merging corporation:

LPN Enterprises, Inc. (a New York Corporation)

Third: The terms and conditions of the merger are as follows: The surviving Corporation shall assume all of the assets and obligations of the merging corporation as of the effective date of the merger.

Fourth: 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 are as follows: The sole shareholder of the surviving Corporation and the merging Corporation shall continue to hold the same number of shares of the surviving Corporation with identical designations, preferences, limitations, and relative rights immediately after the merger.