CAPITAL CONNECTION, INC. 417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32301 • 1-800-342-8062 • Fax (850) 222-1222 sevelopment In 800004739038--2 -12/26/01--01067--009 *****787.50 *****78.75 Art of Inc. File_ LTD Partnership File_ Foreign Corp. File_ L.C. File__ Fictitious Name File Trade/Service Mark Merger File_ Art. of Amend. File RA Resignation____ Dissolution / Withdrawal_ Annual Report / Reinstatement_____ Cert. Copy___ Photo Copy___ Certificate of Good Standing Certificate of Status_ Certificate of Fictitious Name Corp Record Search_____ Officer Search_ Fictitious Search_ Fictitious Owner Search____ Signature Vehicle Search_ Driving Record_ Requested by: UCC 1 or 3 File____ 10/01/61 UCC 11 Search____ Name Date Time UCC 11 Retrieval Walk-In Will Pick Up Courier

ARTICLES OF MERGER Merger Sheet

MERGING:

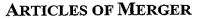
WHITEMARK/PANHANDLE ACQUISITION CORPORATION, a Fla corp P01000105154

INTO

PANHANDLE DEVELOPMENT, INC., a Florida entity, P01000088375

File date: December 26, 2001

Corporate Specialist: Annette Ramsey



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ALLAMASSILLE AND INS The following Articles of Merger are submitted in accordance with the Florida Business Co Act, pursuant to Section 607.1105, Florida Statutes.

The name and jurisdiction of the *surviving* corporation: 1.

PANHANDLE DEVELOPMENT, INC. Florida

The name and jurisdiction of the *merging* corporation: 2.

WHITEMARK/PANHANDLE ACQUISITION CORPORATION Florida

- The Plan of Merger is attached. 3.
- The merger shall become effective on the date the Articles of Merger are filed with the Florida 4. Department of State.
- Adoption of Merger by the surviving corporation the Plan of Merger was adopted by the 5. shareholders of the surviving corporation as of November 7, 2001.
- Adoption of Merger by the merging corporation the Plan of Merger was adopted by the 6. shareholders of the surviving corporation as of November 7, 2001.
- 7. Signatures:

WHITEMARK/PANHANDLE ACQUISITION	PANHANDLE DEVELOPMENT, INC.
CORPORATION	
Ву:	By: Whe allhu Pre.
Kenneth L. White,	Mike Adkinson,
President	President

PLAN OF MERGER

The following Plan of Merger is submitted in compliance with Section 607.1101, Florida Statutes, and in accordance with the laws of any other applicable jurisdiction of incorporation.

1. The name and jurisdiction of the *surviving* corporation:

PANHANDLE DEVELOPMENT, INC.

Florida

2. The name and jurisdiction of the *merging* corporation:

WHITEMARK/PANHANDLE ACQUISITION CORPORATION Florida

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

The conversion of shares set forth in Paragraph 4 below are subject to and contingent upon the closing of that certain Agreement for Purchase and Sale of Corporate Stock dated August 31, 2001, as amended (the "Stock Agreement").

4. The manner and basis of converting the shares of each corporation into shares of the surviving corporation or any other corporation are as follows:

The current shareholder(s) of the merging corporation shall exchange its shares of stock in the merging corporation for 100% of the shares of stock in the surviving corporation. The current shareholder(s) of the surviving corporation shall exchange its shares of stock in the surviving corporation for shares in a different corporation pursuant to the terms of the Stock Agreement.

5. Signatures:

WHITEMARK/PANHANDLE ACQUISITION

CORPORATION

By:

Kenneth L. White,

President

PANHANDLE DEVELOPMENT, INC.

By:

Mike Adkinson,

President