

P03000149546

Division of Corporations

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DIVISION OF CORPORATIONS

MERGER OR SHARE EXCHANGE

MARKETING USA, INC.

Certificate of Status	0
Certified Copy	1
Page Count	08
Estimated Charge	\$78.75

EFFECTIVE DATE
12-31-03

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ARTICLES OF MERGER

BETWEEN

MARKET-USA, INC.
a Maryland corporation

AND

MARKETING USA, INC.
a Florida corporation

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TALLAHASSEE, FLORIDA

EFFECTIVE DATE

12-31-03

Market-USA, Inc., a Maryland corporation, and Marketing USA, Inc., a Florida corporation, certify as follows:

FIRST: Market-USA, Inc., a Maryland corporation (the "Merged Entity") and Marketing USA, Inc., a Florida corporation (the "Successor Entity") agree to merge (the "Merger") effective at 12:00 a.m., Baltimore, Maryland time, on December 31, 2003 as more fully described in the Plan of Reorganization and Merger, a copy of which is attached hereto and is made a part hereof.

SECOND: When the Merger becomes effective, the separate existence of the Merged Entity shall cease and the Successor Entity shall continue in existence under its charter and bylaws.

THIRD: The Merged Entity was incorporated on December 15, 1993, under the Maryland General Corporation Law. The Successor Entity was incorporated on December 5, 2003 under the General Laws of the State of Florida. The principal office of the Merged Entity is located in Severna Park, Maryland in Anne Arundel County. The principal office of the Successor Entity is 523 Canoe Point, Delray Beach, Florida 33444. The Successor Entity is not qualified to do business in the State of Maryland. The name and address of the resident agent of the Successor Entity in the State of Maryland is James C. Doub, c/o Miles & Stockbridge P.C., 10 Light Street, Baltimore, MD 21202.

FOURTH: The Merged Entity owns no interest in land in the State of Maryland.

FIFTH: The total number of shares of stock that the Merged Entity has authority to issue is One Hundred Thousand, all of which are shares of common stock with a par value of \$1.00 per share and an aggregate par value of \$100,000. The total number of shares of stock that the Successor Entity has authority to issue is One Hundred Thousand, all of which are shares of common stock with a par value of \$1.00 per share and an aggregate par value of \$100,000.

SIXTH: The manner and basis of converting or exchanging issued stock of the Merged Entity and the Successor Entity into other consideration and the treatment of any issued stock converted or exchanged shall be as follows:

- a) When the Merger becomes effective, each issued and outstanding share of the common stock of the Merged Entity shall be exchanged for one share of common stock of the Successor Entity.
- b) When the Merger becomes effective, each issued and outstanding share of the Merged Entity owned by the Successor Entity immediately prior to the Merger shall be cancelled and retired.

SEVENTH: The terms and conditions of the transactions set forth in these Articles of Merger were advised, authorized and approved by the Merged Entity and the Successor Entity in the manner and by the vote required by their respective charters and the laws of the State of Maryland and the State of Florida, respectively. The Merged Entity is a wholly owned subsidiary of the Successor Entity. The manner of approval by the Merged Entity and the Successor Entity of the transactions set forth in these Articles of Merger is as follows:

- a) The board of directors of the Merged Entity adopted a resolution by unanimous written consent on December 12, 2003, approving the Merger pursuant to Section 3-106 of the MGCL.
- b) The board of directors of the Successor Entity adopted a resolution by unanimous written consent on December 12, 2003, approving the Merger pursuant to Section 607.1104 of the Florida Business Corporation Act.

[THIS SPACE LEFT INTENTIONALLY BLANK. SIGNATURES TO FOLLOW.]

IN WITNESS WHEREOF, the Merged Entity and the Successor Entity have caused these Articles of Merger to be signed in their respective corporate names and on their behalf by their respective Presidents who acknowledge that these Articles of Merger are the act of the Merged Corporation and the Successor Corporation, respectively, and that, to the best of their knowledge, information and belief and under penalties for perjury, all matters and facts contained in these Articles of Merger are true in all materials respects, as of this 19th day of December, 2003.

MERGED ENTITY

MARKET-USA, INC., a Maryland corporation

ATTEST:



Mary E. Smeehuyzen, Secretary

By: 

Kees Smeehuyzen, President

SUCCESSOR ENTITY

MARKETING USA, INC., a Florida corporation


Mary E. Smeehuyzen, Secretary

By: 

Kees Smeehuyzen, President

I hereby consent to act as Resident Agent in Maryland for Marketing USA, Inc., a Florida corporation.



A handwritten signature in dark ink, appearing to be "J. M. F.", is written over a horizontal line.

PLAN OF REORGANIZATION AND MERGER

THIS PLAN OF REORGANIZATION AND MERGER (this "Plan") is made and entered into as of the 12th day of December, 2003 by Market-USA, Inc., a Maryland corporation (the "Company").

WHEREAS, the Company has authorized capital of 100,000 shares of stock, all of which are shares of common stock, par value \$1.00 per share (the "Company's Common Stock"), of which 1,000 shares of the Common Stock are issued and outstanding as of the date of this Plan, 500 of which are owned by Kees Smeechuyzen and 500 of which are owned by Mary E. Smeechuyzen (the "Stockholders").

WHEREAS, the Company would like to change its place of organization pursuant to the terms set forth herein.

WHEREAS, the Company has made an election to be taxed as an S Corporation in effect since its formation.

NOW, THEREFORE, in consideration of the foregoing premises, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each party and subject to the terms and conditions set forth herein, the parties hereby agree as follows:

1. The Stockholders shall have caused Marketing USA, Inc., a Florida corporation ("Market") to be incorporated with authorized capital of 100,000 shares of stock, all of which are shares of common stock, par value \$1.00 per share (the "Market Common Stock").

2. In connection with the formation of Market, the Stockholders shall transfer and deliver, or cause to be transferred and delivered, to Market, all of the current issued and outstanding shares of the Company's Common Stock in exchange for the issuance of shares of Market Common Stock (the "Reorganization"). Each shareholder of Market shall receive one (1) share of the Market Common Stock for each share of the Company's Common Stock contributed. As a result of the transfers, Market shall own 100% of the issued and outstanding capital stock of the Company and the Stockholders shall own 100% of the issued and outstanding capital stock of Market.

3. After the Reorganization, Market will elect to be treated as a Qualified Subchapter S Subsidiary under Section 1361(a)(3) of the Internal Revenue Code of 1986, as amended (the "Code") effective as of the date of contribution.

4. The consummation of the transactions contemplated herein is subject to, and contingent upon, the occurrence of each of the following conditions precedent (the "Conditions to the Reorganization"): (i) the Stockholders adopting a resolution voting to approve the Reorganization on substantially the terms and conditions described herein; and (ii) the Board of

Directors of the Company adopting a resolution voting to approve the Reorganization on substantially the terms and conditions described herein.

5. Subject to the satisfaction of each of the Conditions to the Reorganization, the Stockholders shall transfer and surrender their shares of the Company's Common Stock and for Market Common Stock in accordance with the terms herein.

6. This Plan and the transactions contained herein shall become effective as of December 31, 2003 (the "Effective Date").

7. This Plan may be amended, modified, supplemented or changed in whole or in part only by an agreement in writing making specific reference to this Plan and executed by the party hereto.

8. This Plan shall be binding upon and shall inure to the benefit of Market, the Company and the Stockholders and their respective successors, personal representatives, heirs and permitted assigns; provided, however, that this Plan and the rights of the parties hereunder may not be assigned, and the obligations of the parties hereunder may not be delegated, in whole or in part, without the prior written consent of Market, the Company and the Stockholders.

9. Nothing in this Plan is intended to confer upon any person or party other than the party hereto any rights or remedies hereunder.

10. The party hereto agrees to execute, make, acknowledge, and deliver such instruments, agreements and other documents as may be reasonably required to effectuate the purposes of this Plan and to consummate the transactions contemplated hereby.

11. This Plan shall be interpreted, construed and enforced in accordance with, and shall be governed by, the laws of the State of Maryland.

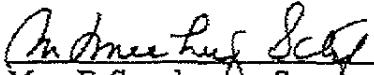
12. Each party to this Plan shall bear and be responsible for the costs and other expenses incurred by such party in connection with the Reorganization.

13. This Plan is intended to constitute a tax-free plan of reorganization in accordance with Section 368(a)(1)(F) of the Code. The purpose for the Reorganization is merely to change the place of organization.

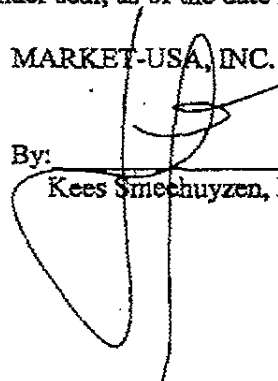
[Signature Page to Follow]

IN WITNESS WHEREOF, the undersigned has caused this Plan to be executed and delivered, intending it to constitute an instrument under seal, as of the date set forth above.

WITNESS OR ATTEST:


Mary E. Smeehuyzen, Secretary

MARKET-USA, INC.

By:  (SEAL)
Kees Smeehuyzen, President