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# LARRY J. SPILKIN, P.C.

### Attorney-at-Law

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Wednesday, January 31, 2007

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### **VIA FEDERAL EXPRESS DELIVERY**

Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

RE: DET FUNDING, INC., A FLORIDA CORPORATION

Dear Sir/Madam,

Enclosed herewith please find Articles of Merger which we present for filing on behalf of our client, referenced above. Also enclosed is our check in the amount of \$78.75 in payment of the filing fees thereon. Please contact the undersigned if there are any questions or problems.

We would appreciate your returning the filed Articles to us in the enclosed pre-paid Federal Express envelope.

Thank you for your prompt attention to this matter.

Sincerely,

LARRY J. SPIŁKIN, P.C.

Larry J. Spilkir

nam Enclosures

cc: DET Funding, Inc.

## ARTICLES OF MERGER

The following Articles of Merger are submitted in accordance with the Florida Business Corporation act, pursuant to section 607.1105, Florida Statutes.

<u>FIRST:</u> The exact name, street address of its principal office, jurisdiction and entity type of the <u>surviving</u> corporation is:

Name and Street Address	Jurisdiction	Entity Type	SECR ALLA	3007 F	°	
DET Funding, Inc. 200 Barton	Florida	Profit Corporation	ETARY HASSE	; •		
Palm Beach, FL 33480 Document Number:	P07000001106		OF ST	<b>9</b> .		
SECOND: The exact name	street address of its principal office	iuriediction and en	記述。	FX		

<u>SECOND</u>: The exact name, street address of its principal office, jurisdiction, and entity type for each <u>merging</u> corporation are as follows:

Name and Street Address	<u>Jurisdiction</u>	Entity Type
DET Funding, Inc. 200 Barton Palm Beach, FL 33480	Florida	Profit Corporation
Document Number:	P07000001106	
DET Funding, Inc. 200 Barton Palm Beach, FL 33480	Michigan	Profit Corporation
ID Number:	388615	

THIRD: The Plan of Merger is attached.

**FOURTH:** The merger shall become effective as of 12:01 a.m. on February 1, 2007.

FIFTH: Adoption of merger by surviving corporation:

The Plan of Merger was adopted by the shareholders of the surviving corporation on January 31, 2007.

**SIXTH:** Adoption of merger by merging corporation(s):

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on January 31, 2007.

**SEVENTH:** The Articles of Merger comply and were executed in accordance with the laws of each party's applicable jurisdiction.

**DET FUNDING, INC.,** a Florida corporation

Dated: January 31, 2007

Harold Blumenstein, Its President

**DET FUNDING, INC.,** a Michigan corporation

Dated: January 31, 2007

Harold Blumenstein, Its President

### PLAN OF MERGER

The following plan of merger, which was adopted and approved by each party to the merger in accordance with section 607.1101, Florida Statutes, is being submitted in accordance with the laws of any other applicable jurisdiction of incorporation.

FIRST: The exact name, form/entity type, and jurisdiction of the surviving party is as follows:

Name Jurisdiction Entity Type

DET Funding, Inc. Florida Profit Corporation

200 Barton

Palm Beach, FL 33480

SECOND: The exact name, form/entity type, and jurisdiction of each merging party are as follows:

Name Jurisdiction Entity Type

DET Funding, Inc. Florida Profit Corporation

200 Barton

Palm Beach, FL 33480

DET Funding, Inc. Michigan Profit Corporation

200 Barton

Palm Beach, FL 33480

**THIRD:** The terms and conditions of the merger are as follows:

- A. <u>Merger</u>. DET Funding, Inc., a Michigan corporation ("Corporation"), shall be merged with and into DET Funding, Inc., a Florida corporation ("Survivor"), in accordance with the laws of the States of Michigan and Florida.
- B. <u>Cessation of Business</u>. Effective as of 12:01 a.m. on February 1, 2007, the Corporation shall cease to be a going concern and all of its assets and liabilities shall become the assets and liabilities of the Survivor.
- C. <u>Outstanding Shares: Share Transfer.</u> The Corporation has 100 shares of voting common stock outstanding as of the effective date of this merger.
- D. <u>Effect on Stock</u>. At the effective time of the merger, each share of common stock of the Corporation issued and outstanding at the effective time of the merger, by virtue of the merger and without any action on the part of the holder of such common shares of the Corporation, shall no

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longer be outstanding and shall be cancelled and retired and cease to exist without any consideration, and shall not be converted into stock of the Survivor or the right to receive cash or any other consideration.

- E. Power of the Board of Directors. The Board of Directors and the officers of the Corporation are hereby severally authorized to do or to authorize any and all acts and things as provided for in the Plan, to do or to authorize further acts and things as any of them may deem necessary or desirable to carry out the purposes of the Plan, including the execution and filing of all such certificates, documents, information, returns and other papers which may be necessary or appropriate to effectuate the merger of the Corporation into the Survivor and the distribution of the Corporation's assets to the Survivor in accordance with the law.
- F. <u>Charter Documents</u>. The Articles of Incorporation of the Survivor, as in effect immediately before the effective time of the merger, shall be the Articles of Incorporation of the Survivor and shall thereafter continue to be its Articles of Incorporation until duly altered or amended.

### **FOURTH:**

A. 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:

See Paragraph D of the Third Section above.

B. The manner and basis of converting <u>rights to acquire</u> interests, shares, obligations or other securities of each merged party into <u>rights to acquire</u> interests, shares, obligations or other securities of the surviving entity, in whole or in part, into cash or other property are as follows:

There are no outstanding rights to acquire interest, shares, obligations or other securities of the Corporation.

<u>FIFTH:</u> All statements that are required by the laws of the jurisdiction(s) under which each non-Florida business entity that is a party to the merger is formed, organized, or incorporated are as follows:

None

**SIXTH:** Other provisions, if any, relating to the merger:

- A. Upon the effective date of the merger, the Corporation shall cease to exist. The effective date of the merger shall be as of 12:01 a.m. on February 1, 2007.
- B. The merger is intended to qualify as an "F" reorganization under Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended.

DET FUNDING, INC.,

a Florida corporation

Dated: January 31, 2007

Harold Blumenstein, Its President

**DET FUNDING, INC.,** a Michigan corporation

Dated: January 31, 2007

By: Harold Blumenstein, Its President