

P93000031393

STRAUSS & TROY
A Legal Professional Association

Founded in 1953

MARK H. BERLIANT
WILLIAM V. STRAUSS
LARRY A. NEUMAN*
WILLIAM S. ABERNETHY, JR.
ALAN C. ROSSER
THOMAS C. RINK
FRANKLIN A. KLAINÉ, JR.*
WILLIAM R. JACOBS
DANIEL H. DEMMERLE, II*
JAMES G. HELDMAN
CHARLES J. POSTOW**
STUART C. BRINN*

MARTIN C. BUTLER*
R. GUY TAFT
ANN W. GERWIN
RICHARD S. WAYNE
PAUL B. CALICO*
ANDREW M. SHOTT
CLAUDIA G. ALLEN
TIMOTHY B. THEISSEN*
WILLIAM K. FLYNN*
CHARLES C. ASHDOWN
MARILYN J. MAAG

THE FEDERAL RESERVE BUILDING
150 EAST FOURTH STREET
CINCINNATI, OHIO 45202-4018
Telephone: 513-621-2120
Facsimile: 513-241-8259
www.strauss-troy.com

NORTHERN KENTUCKY OFFICE
50 EAST RIVERCENTER BOULEVARD
SUITE 1400
COVINGTON, KENTUCKY 41011

THOMAS L. STACHLER
ANTHONY M. BARLOW
MARSHALL K. DOSKER*
SHAWN M. YOUNG
STEVEN F. STUHLBARG
AUGUST T. JANSZEN*
THOMAS P. GLASS*
DANIEL J. WHALEN
PETE A. SMITH*
MICHAEL A. RUH, JR.*
JOSEPH J. BRAUN
STEPHANIE A. DILL

- OF COUNSEL -
SAMUEL M. ALLEN*
GORDON H. HOOD*
CHARLES G. ATKINS*
RICHARD D. HEISER
MITCHELL B. GOLDBERG
LEON L. WOLF
PAUL J. THEISSEN*
DIANE SCHNEIDERMAN
CHARLES H. MELVILLE
JOHN G. PARNELL
PHILOMENA S. ASHDOWN
*Also Admitted in Kentucky
**Also Admitted in Florida

October 4, 2001

via Federal Express

Florida Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

400004624844--5
-10/05/01--01041--002
*****70.00 *****70.00

Re: Articles of Merger
S. Rosenthal & Co., Incorporated/Lotto People, Inc.

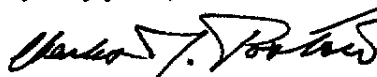
Gentlemen:

I am enclosing the fully executed Articles of Merger whereby Lotto People, Inc. is being merged into S. Rosenthal & Co., Incorporated.

In addition, I am enclosing a check in the amount of \$70.00 to cover the filing fee.

Should you have any questions with respect to this matter, please advise the undersigned as quickly as possible.

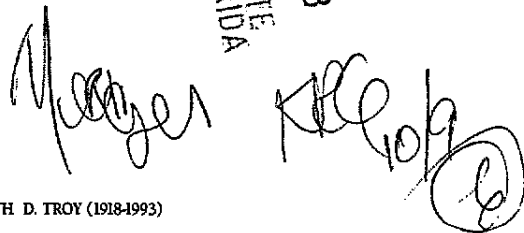
Very truly yours,



Charles J. Postow

CJP/tw
encl.
348855_1

FILED
01 OCT -5 PM 4:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



ARTICLES OF MERGER
Merger Sheet

MERGING:

LOTTO PEOPLE, INC., a Florida corporation, document number P93000031393

INTO

S. ROSENTHAL & CO., INCORPORATED, an Ohio entity not qualified in
Florida.

File date: October 5, 2001

Corporate Specialist: Karen Gibson

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:

<u>Name</u>	<u>Jurisdiction</u>
S. Rosenthal & Co., Incorporated	Ohio

Second: The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>
Lotto People, Inc.	Florida
_____	_____
_____	_____
_____	_____
_____	_____

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

OR 10 / 05 / 01 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days in the future.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on _____

The Plan of Merger was adopted by the board of directors of the surviving corporation on October 5, 2001 and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on October 5, 2001

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on _____ and shareholder approval was not required.

(Attach additional sheets if necessary)

FILED
01 OCT -5 PM 4:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature

Typed or Printed Name of Individual & Title

S. Rosenthal & Co., Incorporated

Donald J. Rahilly, President

Lotto People, Inc.

Donald J. Rahilly, Chairman

PLAN OF MERGER
(Merger of subsidiary corporation(s))

The following plan of merger is submitted in compliance with section 607.1104, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

The name and jurisdiction of the **parent** corporation owning at least 80 percent of the outstanding shares of each class of the subsidiary corporation:

<u>Name</u>	<u>Jurisdiction</u>
<u>S. Rosenthal & Co., Incorporated</u>	<u>Ohio</u>

The name and jurisdiction of each **subsidiary** corporation:

<u>Name</u>	<u>Jurisdiction</u>
<u>Lotto People, Inc.</u>	<u>Florida</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

The manner and basis of converting the shares of the subsidiary or parent into shares, obligations, or other securities of the parent 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, and other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

Each share of Lotto People, Inc. common stock which shall be issued and outstanding immediately before the Effective Date shall, without any action on the part of the holder thereof, be canceled and extinguished. By virtue of the mutual identity of the sole shareholder of Lotto People, Inc. and S. Rosenthal & Co., Incorporated, the parent corporation and surviving entity, no additional shares, obligations, or securities interests will be issued to the sole shareholder of Lotto People, Inc.

(Attach additional sheets if necessary)

If the merger is between the parent and a subsidiary corporation and the parent is not the surviving corporation; a provision for the pro rata issuance of shares of the subsidiary to the holders of the shares of the parent corporation upon surrender of any certificates is as follows:

If applicable, shareholders of the subsidiary corporations, who, except for the applicability of section 607.1104, F.S. would be entitled to vote and who dissent from the merger pursuant to section 607.1320, F.S., may be entitled, if they comply with the provisions of chapter 607 regarding the rights of dissenting shareholders, to be paid the fair value of their shares.

Other provisions relating to the merger are as follows: