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+ ALSO ADMITTED IN MASSACHUSETTS

May 12, 1998

Secretary of State
Bureau of Corporate Records
Post Office Box 6327
Tallahassee, Florida 32314
Attn: Corporations Division

900002523129-2
-05/14/98--01034--025
****122.50 ****122.50

Re: ELLIOTT MARKETING GROUP, INC.,
a Florida corporation, and
ELLIOTT MARKETING GROUP, INC.,
an Indiana corporation
Effective Date: Date of filing

Dear Sir or Madam:

We have enclosed for filing an original and duplicate copy of the Articles of Merger regarding the above Corporations, the signed Agreement and Plan of Merger attached as Exhibit "A".

Also enclosed is our check in the amount of \$122.50 to cover the \$35.00 filing fee applicable to ELLIOTT MARKETING GROUP, INC., a Florida corporation, the \$35.00 filing fee applicable to ELLIOTT MARKETING GROUP, INC., an Indiana corporation, and the \$52.50 fee necessary for a certified copy of the Articles of Merger. Please endorse your approval of the Articles of Merger on the duplicate copy, and return the certified copy to my office at your earliest convenience.

Thank you for your assistance in this matter.

Sincerely,

Ivan M. Lefkowitz

IML:smr
Enclosures
cc: Ms. Krista E. Riley

FILED
90 MAY 14 AM 11:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Margaret
KCB/21

ARTICLES OF MERGER
Merger Sheet

MERGING:

ELLIOTT MARKETING GROUP, INC., a Florida corporation, document number
P94000085207

INTO

ELLIOTT MARKETING GROUP, INC.. an Indiana corporation not qualified in
Florida

File date: May 14, 1998

Corporate Specialist: Karen Gibson

ARTICLES OF MERGER

OF
ELLIOTT MARKETING GROUP, INC., a Florida Corporation,
into
ELLIOTT MARKETING GROUP, INC., an Indiana Corporation

Pursuant to Section 607.1105 of the Florida Business Corporation Act (the "Act"), ELLIOTT MARKETING GROUP, INC., a Florida corporation, and ELLIOTT MARKETING GROUP, INC., an Indiana Corporation, adopt the following Articles of Merger.

1. The Agreement and Plan of Merger, dated February 16, 1998 ("Plan of Merger"), between ELLIOTT MARKETING GROUP, INC., a Florida Corporation and ELLIOTT MARKETING GROUP, INC., an Indiana Corporation, was approved and adopted by the shareholders and directors of ELLIOTT MARKETING GROUP, INC., a Florida Corporation on February 16, 1998 and was adopted by the shareholders of ELLIOTT MARKETING GROUP, INC., an Indiana Corporation, on February 16, 1998.

2. Pursuant to the Plan of Merger, all issued and outstanding shares of stock of ELLIOTT MARKETING GROUP, INC., a Florida Corporation, will be acquired by means of a merger of ELLIOTT MARKETING GROUP, INC., a Florida Corporation into ELLIOTT MARKETING GROUP, INC., an Indiana Corporation, with ELLIOTT MARKETING GROUP, INC., an Indiana Corporation, the surviving corporation ("Merger").

3. The Plan of Merger is attached as Exhibit A and incorporated by reference as if fully set forth.

4. Pursuant to s. 607.1105(1)(b) of the Act, the date and time of the effectiveness of the Merger shall be on the filing of these Articles of Merger with the Secretary of State of Florida.

IN WITNESS WHEREOF, the parties have set their hands this 1 day of May, 1998.

ELLIOTT MARKETING GROUP, INC.,
a Florida corporation

By: Krista Elliott Riley, President

KRISTA ELLIOTT RILEY, President

ELLIOTT MARKETING GROUP, INC.,
an Indiana corporation

By: Krista Elliott Riley, President

KRISTA ELLIOTT RILEY, President

FILED
98 MAY 14 AM 11:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EXHIBIT A

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER (the "Agreement") is entered into as of February 16, 1998, by and between Elliott Marketing Group, Inc., an Indiana corporation ("Elliott") and Elliott Marketing Group, Inc., a Florida corporation (the "EMG").

WITNESSETH:

WHEREAS, the parties desire that EMG merge with and into Elliott (the "Merger");
and

WHEREAS, the Board of Directors of EMG deems the Merger advisable and in the best interests of EMG and its sole shareholder and has adopted a resolution approving this Agreement providing for the Merger; and

WHEREAS, the sole shareholder of EMG has approved this Agreement providing for the Merger; and

WHEREAS, the Board of Directors of Elliott deems the Merger advisable and in the best interests of Elliott and its sole shareholder and has adopted a resolution approving this Agreement providing for the Merger; and

NOW, THEREFORE, for and in consideration of the premises and the mutual agreements, representations, warranties and covenants herein contained and for the purpose of prescribing the terms and conditions of the Merger, the mode of carrying the Merger into effect, the manner of converting the capital stock of EMG into shares of capital stock of Elliott, and such other provisions as are deemed desirable in connection with the Merger, the parties, intending to be bound, hereby agree as follows:

ARTICLE I

THE MERGER

1.1. The Merger. Upon the terms and subject to the conditions set forth in this Agreement, and in accordance with Chapter 607 of the Florida Statutes (the "FLS") and the Indiana Business Corporation Law (the "IBCL"), at the Effective Time (as hereafter defined), EMG will be merged with and into Elliott. EMG shall be the merging corporation under the Merger and its separate corporate existence shall cease as of the Effective Time. Elliott shall be the surviving corporation under the Merger (the "Surviving Corporation"), shall continue to be governed by the IBCL, shall retain its name "Elliott Marketing Group, Inc." and shall succeed to and assume all rights and obligations of EMG in accordance with the FLS and the IBCL.

1.2. Effective Time. The parties shall execute and file Articles of Merger in the form required by the FLS with the Florida Secretary of State (the "Florida Articles of Merger") and

Articles of Merger in the form required by the IBCL with the Indiana Secretary of State (the "Indiana Articles of Merger"). The Merger shall become effective upon the latest to occur of (a) the time that the Indiana Articles of Merger are filed with the Indiana Secretary of State, (b) the time that the Florida Articles of Merger are filed with the Florida Secretary of State, or (c) at such later time as may be mutually agreed upon by the parties and specified in the Indiana Articles of Merger and the Florida Articles of Merger (the "Effective Time").

1.3. Effects of the Merger. The Merger shall have the effects set forth in the FLS and the IBCL.

(a) Certificate of Incorporation and By-Laws. The Articles of Incorporation and the By-Laws of Elliott, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation and By-Laws of the Surviving Corporation from and after the Effective Time until thereafter changed or amended as provided therein or by applicable law.

(b) Directors. The directors of Elliott serving immediately prior to the Effective Time shall be the directors of the Surviving Corporation from and after the Effective Time until the earlier of their resignation or removal or until their respective successors are duly elected and qualified, as the case may be.

(c) Officers. The officers of Elliott serving immediately prior to the Effective Time shall be the officers of the Surviving Corporation (retaining their respective positions and terms of office) from and after the Effective Time until the earlier of their resignation or removal or until their respective successors are duly elected and qualified, as the case may be.

ARTICLE II

CONVERSION OF STOCK

2.1. Conversion of EMG Common Stock. At the Effective Time, by virtue of the Merger and without any action on the part of any holder, each issued and outstanding share of common stock of EMG (collectively, the "EMG Shares") shall automatically be converted into an identical share of the same class of the Surviving Corporation, and all certificates formerly representing the Merging Corporation's Shares shall be deemed canceled and of no effect in representing an equity interest in the Surviving Corporation. At the effective time of the Merger, by virtue of the Merger and without any action on the part of the holder thereof, all of the Surviving Corporation's Shares shall be canceled and shall not represent any equity interest in the Surviving Corporation.

ARTICLE III

TAX PROVISIONS

3.1. Reorganization. The parties agree that the Merger is intended to qualify as a S-Corp reorganization pursuant to Section 368(a)(1)(F) of the Internal Revenue Code of 1986 (the "Code") and the parties will prepare and file their state and federal income tax returns on a basis consistent with this intent and will take such action as may be necessary to obtain such qualifications.

ARTICLE IV

MISCELLANEOUS

4.1. Assignment. Neither this Agreement nor any rights, duties or obligations hereunder shall be assignable by either party, in whole or in part, without the consent of the other parties hereto, and any attempted assignment in violation of this prohibition shall be null and void. If this Agreement is assigned with such consent, the terms and conditions hereof shall be binding upon and shall inure to the benefit of the parties hereto and their respective assigns; provided, however, that no assignment of this Agreement or any of the rights or obligations hereunder shall relieve any party of its obligations under this Agreement.

4.2. Law Governing. This Agreement will be governed in all respects, including validity, interpretation and effect, by the laws of the State of Indiana, without giving effect to the principles of conflicts of law thereof.

4.3. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same instrument.

4.4. Amendment and Waiver. Any of the terms or conditions of this Agreement may be waived, amended or modified in whole or in part at any time to the extent authorized by applicable law, by a writing signed by the parties hereto.

4.5. Entire Agreement. This Agreement constitutes the entire agreement among the parties hereto with respect to the matters contained herein, and supersedes all prior agreements and understandings between the parties with respect thereto.

4.6. Remedies. Subject to the terms hereof, in the event of any willful breach of this Agreement in any material respect by any of the parties hereto, any other party hereto damaged shall have all the rights, remedies and causes of action available at law or in equity.

4.7. Headings. The article and section headings contained in this Agreement are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

4.8. Location of Office in Indiana. The Surviving Corporation's registered office in the State of Indiana will be 190 W. Walnut, Zionsville, IN 46077. The name of its registered agent at such address is Krista Elliott Riley.

4.9. Consent to Service of Process. The Surviving Corporation hereby consents to be sued and served with process in Florida and hereby irrevocably appoints the Florida Secretary of State as its agent to accept service of process in any proceeding in Florida to enforce against the Surviving Corporation any obligation of EMG or to enforce the rights of a dissenting shareholder of EMG.

IN WITNESS WHEREOF, the parties hereto have duly executed this Agreement as of the date first above written.

ELLIOTT MARKETING GROUP, INC.,
an Indiana Corporation

By: Krista Elliott Riley
Krista Elliott Riley, President

ELLIOTT MARKETING GROUP, INC.,
a Florida Corporation

By: Krista Elliott Riley
Krista Elliott Riley, President