P95000043812

ARTICLES OF MERGER Merger Sheet

MERGING:

LITTLE GEM TEDDY BEARS, INC., a Florida corporation, P95000043812.

INTO

AKIRA TRADING COMPANY, INC., a Florida corporation, K36634.

File date: July 30, 1997 Corporate Specialist: Thelma Lewis

Division of Corporations - P.O. BOX 6327 - Tallahassee, Florida 32314