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MERGER OR SHARE EXCHANGE

Bana Residuals, LLC

Certificate of Status	0
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November 7, 2008

FLORIDA DEPARTMENT OF STATE
Division of Corporations

CT CORPORATION

SUBJECT: IRESC, INC. REF: P95000083722

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

STATE OF FLORIDA

ARTICLES OF MERGER

MERGING

IRESC, INC.

INTO

BANA RESIDUALS, LLC

Pursuant to Title XXXVI, Sec. 607.1109 of Florida law, the undersigned merging corporation submits the following Articles of Merger for filing and certifies that:

FIRST: The name and jurisdiction of formation or organization of each of the entities

to merge are as follows:

IRESC, INC., a Florida corporation

BANA RESIDUALS, LLC, a Delaware limited liability company

SECOND: The name of the surviving limited liability company is BANA

RESIDUALS, LLC.

THIRD: The Agreement and Plan of Merger is attached.

FOURTH: The Agreement and Plan of Merger was approved by the Sole Member of the

surviving limited liability company and the Sole Shareholder of the merging

corporation on October 17, 2008.

FIFTH: The Operating Agreement of BANA RESIDUALS, LLC in effect at the

time of the Merger shall continue in full force and effect as the Operating

Agreement of the surviving entity.

SIXTH: The principle office of the surviving corporation is 100 North Tryton Street,

Charlotte, NC, 28255.

SEVENTH: The surviving entity hereby appoints the Secretary of State as its agent for

service of process in a proceeding to enforce any obligation or the rights of dissenting shareholders of each domestic corporation that is a party to the

merger.

EIGHTH: The Merger shall become effective as of the date of filing this Certificate of

Merger.

IN WITNESS WHEREOF, these Articles of Merger has been duly executed as of the LZM day of October, 2008.

RIMCO XIV, INC.

RANA Residuals, LLC

Nother A Harth Secretary

Merrily S. Gerrish Secretary

AGREEMENT AND PLAN OF MERGER

MERCING

IRESC. INC.

INTO

BANA RESIDUALS, LLC

Pursuant to this Agreement of Merger, the name of the entity which shall be merged is IRESC, INC., a Florida corporation.

The name of the surviving entity is BANA RESIDUALS, LLC, a Delaware limited liability company.

The Merger shall be in accordance with the following terms and conditions:

FIRST: Upon the Merger becoming effective, IRESC, INC. shall be merged with and into BANA RESIDUALS, LLC, which shall be the surviving entity.

SECOND: The Certificate of Formation of BANA RESTOUALS, LLC in effect at the time of the Merger shall continue in full force and effect as the Certificate of Formation of the surviving entity.

THIRD: Additional terms and conditions of the Merger are as follows:

- (a) The Operating Agreement of BANA RESIDUALS, LLC at the time of the Merger shall be and remain the Operating Agreement of the surviving entity until the same shall be altered, amended or repealed as therein provided.
- (b) The members and officers of BANA RESIDUALS, LLC shall continue in office upon and after the time of the Merger.
- (c) The Merger shall become effective upon fiting of the Certificate of Merger in each of the states of Delaware and Florida, provided that upon such date, all acts and things shall have been done as shall be required for accomplishing the merger under the applicable provisions of the laws of the states of Delaware and Florida.

FOURTH: The manner of converting the outstanding ownership interest and/or shares of the cupital stock of the constituent entities is as follows:

(a) Each share of capital stock of IRESC, INC, issued and outstanding at the effective time of the Merger shall be cancelled and no consideration shall be issued or paid with respect thereto.

(b) The limited liability company interests of BANA RESIDUALS, LLC that are issued and outstanding immediately prior to the effective time of the Merger shull remain issued and outstanding and shall be unaffected by the Merger.

FIFTII:

Anything herein or elsewhere to the contrary norwithstanding, this Agreement and Plan of Merger may be abandoned by actions of the Sole Member and Manager of BANA RESIDUALS, LLC or the shareholders of IRESC, INC. at any time prior to the effective date specified in Article FOURTH above of this Agreement and Plan of Merger.

IN WITNESS WHEREOF, the parties have executed this Agreement and Plan of Merger to be signed on the Many of October, 2008.

BANA RESIDUALS, LLC

By: Hank of America, National Association

Manager and Sole Member

By: Todd Hammond, Assistant Secretary

IRESC, INC.

Merrily S. Gerrish, President

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SECRETARY OF STATE