

P96000032192

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December 26, 1996

VIA FEDERAL EXPRESS
Mr. Steven Harris
Secretary of State
Amendments & Merger Section
409 East Gaines Street
Tallahassee, FL 32399

FILED
96 DEC 31 AM 10:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: MEG Group, Inc.

Dear Mr. Harris:

Merger
100002046897--4
-01/06/97--01045--012
****140.00 ****140.00

Enclosed are the Articles of Merger and Agreement of Merger and Plan of Reorganization for the above referenced entity along with a check in the amount of \$140.00 representing the filing fee.

The effective date for this Merger is January 1, 1997.

Should you have any questions or require any additional information, please do not hesitate to contact me. As always, I appreciate your help. Happy New Year!

Sincerely,

RAYMOND & RAYMOND, P.A.

Kera J. Draetta

Kera J. Draetta
Corporate Paralegal

Enclosure

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

MEG OF KALAMAZOO, INC., a Michigan corporation, F96000003529

KBM, INC., a Michigan corporation not qualified in Florida

JRS, INC., a Michigan corporation not qualified in Florida

INTO

MEG GROUP, INC., a Florida corporation, P96000032192.

File date: December 31, 1996 , effective January 1, 1997

Corporate Specialist: Steven Harris

ARTICLES OF MERGER
OF

MEG of Kalamazoo, Inc., a Michigan Corporation
KBM, Inc., a Michigan Corporation
JRS, Inc., a Michigan Corporation

EFFECTIVE DATE
1-1-97

into

MEG Group, Inc., a Florida Corporation

FILED
96 DEC 31 AM 10:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER between MEG of Kalamazoo, Inc., a Michigan Corporation, KBM, Inc., a Michigan Corporation, JRS, Inc., a Michigan Corporation, and MEG Group, Inc., a Florida Corporation.

Pursuant to § 607.1105 of the Florida Business Corporation Act (the "Act") MEG of Kalamazoo, Inc., a Michigan Corporation, KBM, Inc., a Michigan Corporation, JRS, Inc., a Michigan Corporation, and MEG Group, Inc., a Florida Corporation adopt the following Articles of Merger:

1. The Agreement and Plan of Merger dated 11/1/97, between MEG of Kalamazoo, Inc., a Michigan Corporation, KBM, Inc., a Michigan Corporation, JRS, Inc., a Michigan Corporation, and MEG Group, Inc., a Florida Corporation was approved and adopted by the shareholders of MEG Group, Inc. on 12/31/96.

2. The Plan of Merger is attached hereto as exhibit A and incorporated by reference as if fully set forth.

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

IN WITNESS WHEREOF, the parties have set their hands this 26 day of December 1996.

ATTEST:

MEG Group, Inc., a
Florida corporation

Ganet Kacer

By: Robert A. Straub
Robert A. Straub, President

(SEAL)

ATTEST:

MEG of Kalamazoo, Inc., a
Michigan corporation

Ganet Kacer

By: Robert A. Straub
Robert A. Straub, President

(SEAL)

ATTEST:

Kerry J. Draht

(SEAL)

ATTEST:

Kerry J. Draht

KBM, Inc., a
Michigan Corporation

By: Robert A. Straub
Robert A. Straub, President

JRS, Inc., a
Michigan Corporation

By: Robert A. Straub
Robert A. Straub, President

AGREEMENT OF MERGER AND PLAN OF REORGANIZATION

Agreement of Merger and Plan of Reorganization dated January 1, 1997, by and between MEG Group, Inc., a Florida Corporation, (hereinafter called "MEG") and MEG of Kalamazoo, Inc., a Michigan Corporation, (hereinafter called "MEGKAL"), KBM, Inc. a Michigan Corporation (hereinafter called "KBM"), and JRS, Inc. a Michigan Corporation (hereinafter called "JRS").

WHEREAS

1. The Board of Directors of MEG, MEGKAL, KBM and JRS have resolved that MEG, MEGKAL, KBM and JRS be merged and pursuant to the Laws of Florida into a single corporation existing under the laws of the State of Florida, to wit, MEG Group, Inc., a Florida corporation which shall be the surviving corporation (such corporation in its capacity as such surviving corporation being sometimes referred to herein as the "Surviving Corporation") in a transaction qualifying as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code;

2. The authorized capital stock of MEG consists of 100,000 shares of Common Stock with a par value of \$.01 per share (hereinafter called MEG Common Stock), of which 1,000 shares are issued and outstanding;

3. The authorized capital stock of MEGKAL consists of 50,000 shares of Common Stock with \$1.00 par value (hereinafter called MEGKAL Common Stock), of which 1,000 shares of which are issued and outstanding; and

4. The authorized capital stock of KBM consists of 60,000 shares of Common Stock with no par value (hereinafter called KBM Common Stock), of which 1,000 shares of which are issued and outstanding; and

5. The authorized capital stock of JRS consists of 60,000 shares of Common Stock with no par value (hereinafter called JRS Common Stock), of which 1,000 shares of which are issued and outstanding; and

6. The respective Boards of Directors of MEG, MEGKAL, KBM and JRS have approved the merger upon the terms and conditions hereinafter set forth and have approved this Agreement;

NOW, THEREFORE, in consideration of the premises and the mutual agreements, provisions and covenants herein contained, the parties hereto hereby agree in accordance with the Laws of the State of Florida that MEG, MEGKAL, KBM and JRS, shall be, at the Effective Date (as herein defined), merged (hereinafter called "Merger") into a single corporation existing under the laws of the State of Florida, to wit, MEG Group, Inc. a Florida corporation, which shall be the Surviving Corporation, and the parties hereto adopt and agree to the following agreements, terms, and conditions relating to the Merger and the mode of carrying the same into effect.

1. Stockholder's Meetings; Filings; Effect of Merger

1.1 MEG, MEGKAL, KBM and JRS' Stockholder's Meeting: MEGKAL, KBM and JRS shall call a meeting of its stockholders to be held in accordance with the Laws of the State of Florida at the earliest practicable date, upon due notice thereof to its stockholders to consider and vote upon, among other matters, adoption of this Agreement.

1.2 Action by MEG, MEGKAL, KBM and JRS' as Stockholders of MEGKAL, KBM and JRS. On or before December 31, 1996, Robert A. Straub, as the sole stockholder of MEGKAL, KBM and JRS, shall adopt this Agreement in accordance with the laws of the State of Florida.

1.3 Filing of Certificate of Merger; Effective Date. If (a) this Agreement is adopted by the stockholders of MEGKAL, KBM and JRS in accordance with the Laws of the State of Florida, (b) this Agreement has been adopted by Robert A. Straub as the sole stockholder of MEGKAL, KBM and JRS, in accordance with the Laws of the State of Florida, and (c) this Agreement is not thereafter, and has not theretofore been terminated or abandoned as permitted by the provisions thereof, then a Certificate of Merger shall be filed and recorded in accordance with the Laws of the State of Florida and Articles of Merger shall be filed in accordance with the Laws of the State of Florida. Such filings shall be made on the same day. The Merger shall become effective at 9:00 A.M. on the calendar day following the day of such filing in Florida, which date and time are herein referred to as the "Effective Date."

1.4 Certain Effects of Merger. On the Effective Date, the separate existence of MEGKAL, KBM and JRS shall cease, and MEGKAL, KBM, and JRS, shall be merged into MEG Group, Inc., a Florida corporation which, as the Surviving Corporation, shall possess all the rights, privileges, powers and franchises, of a public as well as of a private nature, and be subject to all the restrictions, disabilities, and duties of MEGKAL, KBM, and JRS and all debts due MEGKAL, KBM and JRS on whatever account, as well as for stock subscriptions and all other things in action or belonging to MEGKAL, KBM and JRS, shall be vested in the Surviving Corporation; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of MEGKAL, KBM, or JRS; and the title to any real estate vested by deed or otherwise, under the laws of Florida or any other jurisdiction, shall not revert or be in any way impaired; but all rights of creditors, and all liens upon any property of MEGKAL, KBM and JRS shall be preserved unimpaired, and all debts, liabilities, and duties of MEGKAL, KBM and JRS shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities, and duties had been incurred or contracted by it. At any time, or from time to time, after the Effective Date, the last acting officers of MEGKAL, KBM and JRS or the corresponding office's of the Surviving Corporation, may, in the name of MEGKAL, KBM and JRS, execute and deliver all such proper deeds, assignments, and other instruments and take or cause to be taken all such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest, perfect, or confirm in the Surviving Corporation title to and possession of all MEGKAL, KBM and JRS property, rights, privileges, powers, franchises, immunities, and interests and otherwise to carry out the purposes of this Agreement.

2. Name of Surviving Corporation; Certificate of Incorporation; By-Laws

2.1 Name of Surviving Corporation. The name of the Surviving Corporation from and after the Effective Date shall be MEG Group, Inc.

2.2 Certificate of Incorporation. The Certificate of Incorporation of MEG Group, Inc., as in effect on the date hereof shall from and after the Effective Date be, and continue to be, the Certificate of Incorporation of the Surviving Corporation until changed or amended as provided by law except that Article FIRST

shall be amended in accordance with 2.1 hereof.

2.3 By-Laws. The By-Laws of MEG Group, Inc., as in effect immediately before the Effective Date, shall from and after the Effective Date be, and continue to be, the By-Laws of the Surviving Corporation until amended as provided therein.

3. Status and Conversion of Securities.

The manner and basis of converting the shares of the capital stock of MEGKAL, KBM and JRS and the nature and amount of securities of MEG, MEGKAL, KBM and JRS, which the holders of shares of MEGKAL, KBM, and JRS Common Stock are to receive in exchange for such shares, are as follows:

3.1 MEG Common Stock. Each one share of MEGKAL, KBM, or JRS Common Stock which shall be issued and outstanding immediately before the Effective Date shall, by virtue of the Merger and without any action on the part of the holder thereof, be converted at the Effective Date into one fully paid share of MEG Common Stock, and outstanding certificates representing shares of MEGKAL, KBM and JRS Common Stock shall thereafter represent shares of MEG Common Stock. Such certificate may, but need not be, exchanged by the holders thereof after the merger becomes effective for new certificates for the appropriate number of shares bearing the name of the Surviving Corporation.

3.2 MEGKAL, KBM and JRS Common Stock held by Robert A. Straub. All issued and outstanding shares of MEGKAL, KBM and JRS Common Stock held by Robert A. Straub immediately before the Effective Date shall, by virtue of the Merger and at the Effective Date, cease to exist and certificates representing such shares shall be canceled, and new shares issued pursuant to 3.1.

4. Miscellaneous

4.1 This Agreement of Merger may be terminated and the proposed Merger abandoned at any time before the Effective Date of the Merger, and whether before or after approval of this Agreement of Merger by the Shareholders of MEGKAL, KBM and JRS; if the Board of Directors of MEG of the Surviving Corporation duly adopt a resolution abandoning this Agreement of Merger.

4.2 For the convenience of the parties hereto and to facilitate the filing of this Agreement of Merger, any number of

counterparts hereof may be executed; and each such counterpart shall be deemed to be an original instrument.

IN WITNESS WHEREOF, this Agreement has been executed by Robert A. Straub all on the date first above written.

ATTEST:

MEG Group, Inc., a
Florida corporation

Janet Kacer

By: Robert A. Straub
Robert A. Straub, President

(SEAL)

ATTEST:

MEG of Kalamazoo, Inc., a
Michigan corporation

Janet Kacer

By: Robert A. Straub
Robert A. Straub, President

(SEAL)

ATTEST:

KBM, Inc., a
Michigan Corporation

Janet Kacer

By: Robert A. Straub
Robert A. Straub, President

(SEAL)

ATTEST:

JRS, Inc., a
Michigan Corporation

Janet Kacer

By: Robert A. Straub
Robert A. Straub, President