



UNITED STATES CORPORATION COMPANY

P97000091370

ACCOUNT NO. : 072100000032

REFERENCE : 640835 6258A

AUTHORIZATION :

Patricia Pizito

COST LIMIT : \$ 70.00

ORDER DATE : December 18, 1997

Merger

ORDER TIME : 11:01 AM

800002381638--4

ORDER NO. : 640835-010

CUSTOMER NO: 6258A

CUSTOMER: Ms. Shelly Conway
Bond Schoeneck & King, P.a.
Suite 107
1167 Third Street South
Naples, FL 339407098

ARTICLES OF MERGER

FILE SECOND

A & B TANNING CORPORATION, A MASSACHUSETTS CORPORATION

INTO

A & B TANNING CORPORATION, A FLORIDA CORPORATION

FILED
97 DEC 18 AM 9:12
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY
XX PLAIN STAMPED COPY

CONTACT PERSON: Deborah

Table with columns for Name, Title, and Initials. Rows include: Name (Patricia Pizito), Title (Examiner), Initials (PP); Name (Deborah), Title (Scheduler), Initials (DK); Name (Patricia Pizito), Title (Verifyer), Initials (PP); Name (Patricia Pizito), Title (Acknowledge), Initials (PP); Name (Patricia Pizito), Title (W.P. Verifyer), Initials (PP).

P97000091370

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

A & B TANNING CORPORATION, a Massachusetts corporation not authorized
to transact business in Florida

INTO

A & B TANNING CORPORATION, a Florida corporation, P97000091370.

File date: December 18, 1997

Corporate Specialist: Annette Hogan

Account number: 072100000032

Account charged: 70.00

97 DEC 18 AM 9:13
FILED
SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF MERGER

A & B TANNING CORPORATION, A MASSACHUSETTS CORPORATION

INTO

A & B TANNING CORPORATION, A FLORIDA CORPORATION

This sets forth the Articles of Merger ("Articles") between A & B TANNING CORPORATION, a Florida corporation (the "Surviving Corporation") and A & B TANNING CORPORATION, a Massachusetts corporation (the "Disappearing Corporation").

1. *Plan of Merger and Massachusetts Articles of Merger Form*

The Plan of Merger (the "Plan") setting forth the terms and conditions of the merger of the Disappearing Corporation into the Surviving Corporation is attached to these Articles as Exhibit A and incorporated by reference. Pursuant to the Massachusetts Business Corporation Law, an Articles of Merger form was filed with the Secretary of the Commonwealth (attached as Exhibit B and incorporated by reference).

2. *Adoption of the Plan*

a. As to the Surviving Corporation:

(i) At the time of adoption, there were 707 issued and outstanding shares of common voting stock of the Surviving Corporation. All 707 shares voted in favor of the Plan by written consent in lieu of special meeting on December 11, 1997.

(ii) The sole director voted unanimously in favor of the Plan by written consent in lieu of special meeting on December 11, 1997.

b. As to the Disappearing Corporation:

(i) At the time of adoption, there were 1293 issued and outstanding shares of common voting stock of the Disappearing Corporation. All 1293 shares voted in favor of the Plan by written consent in lieu of special meeting on December 11, 1997.

(ii) The board of directors of the Disappearing Corporation unanimously adopted the Plan by written consent in lieu of special meeting on December 11, 1997.

3. *Surviving Corporation*

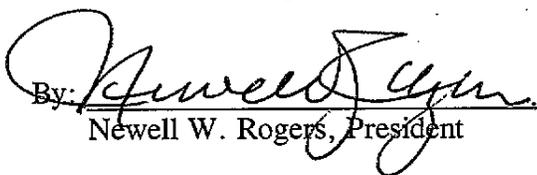
Pursuant to the Plan, all of the issued and outstanding stock of the Disappearing Corporation will be acquired by means of a merger of the Disappearing Corporation into the Surviving Corporation with the Surviving Corporation as the resulting corporation.

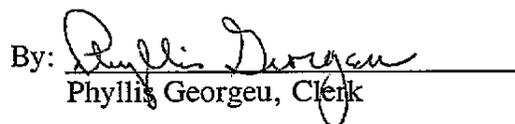
4. *Effective Date*

These Articles, pursuant to the Plan, shall become effective upon filing with the Florida Secretary of State.

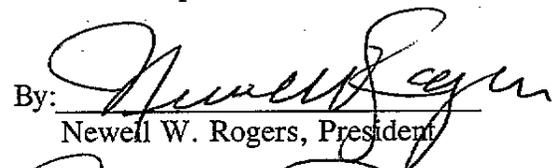
IN WITNESS WHEREOF, these Articles of Merger have been executed on December 11, 1997.

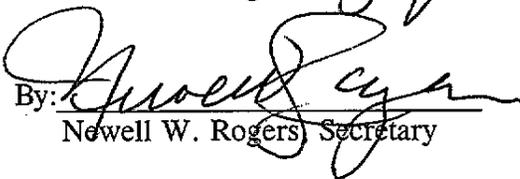
A & B TANNING CORPORATION,
a Massachusetts corporation

By: 
Newell W. Rogers, President

By: 
Phyllis Georgeu, Clerk

A & B TANNING CORPORATION,
a Florida corporation

By: 
Newell W. Rogers, President

By: 
Newell W. Rogers, Secretary

STATE OF FLORIDA :
: ss.
COUNTY OF COLLIER :

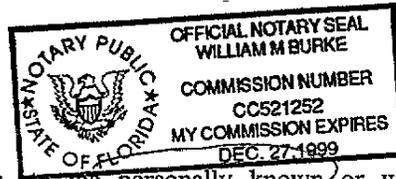
Before me personally appeared Newell W. Rogers, to me personally known or who produced _____ as identification, who executed the foregoing instrument as President of the above named corporation, A & B TANNING, INC., a Massachusetts corporation, and who acknowledged to and before me that he executed said instrument as such President and that said instrument is the free act and deed of said corporation.

WITNESS my hand and official seal, this 11th day of December, 1997.

William M. Burke
Notary Public

My Commission Expires:

STATE OF Massachusetts :
: ss.
COUNTY OF Plymouth :



Before me personally appeared Phyllis Georgeu, to me personally known or who produced _____ as identification, who executed the foregoing instrument as Clerk of the above named corporation, A & B TANNING, INC., a Massachusetts corporation, and who acknowledged to and before me that he executed said instrument as such Clerk and that said instrument is the free act and deed of said corporation.

WITNESS my hand and official seal, this 12 day of December, 1997.

John P. Kolentzas
Notary Public

My Commission Expires:

STATE OF FLORIDA :
: ss.
COUNTY OF COLLIER :

JO. N P. KOLENTSAS
Notary Public
My Comm. Expires Nov: 29, 2002

Before me personally appeared Newell W. Rogers, to me personally known or who produced _____ as identification, who executed the foregoing instrument as President and Secretary of the above named corporation, A & B TANNING, INC., a Florida corporation, and who acknowledged to and before me that he executed said instrument as such President and Secretary and that said instrument is the free act and deed of said corporation.

WITNESS my hand and official seal, this 11th day of December, 1997.

William M. Burke
Notary Public

My Commission Expires:

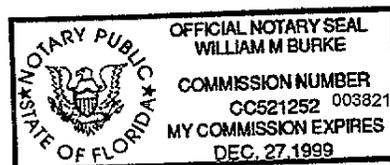


Exhibit A

PLAN OF MERGER

A & B TANNING CORPORATION, A MASSACHUSETTS CORPORATION
INTO

A & B TANNING CORPORATION, A FLORIDA CORPORATION

This sets forth the terms of a Plan of Merger between A & B TANNING CORPORATION, a Florida corporation (the "Surviving Corporation") and A & B TANNING CORPORATION, a Massachusetts corporation (the "Disappearing Corporation") (collectively the "Constituent Corporations"). This Merger is being effected pursuant to this Plan of Merger in accordance with section 607.1101 et seq. of the Florida Business Corporation Act and section 78 et seq. of Chapter 156B of the Massachusetts Business Corporation Law.

FIRST: The Surviving Corporation is organized under the laws of the State of Florida.

SECOND: As to each Constituent Corporation, the designation and number of authorized and outstanding shares of each class and series of stock are as follows:

<u>Name of Corporation</u>	<u>Authorized Shares</u>	<u>Class and Par Value</u>	<u>Outstanding Shares</u>
A & B Tanning Corporation, a Massachusetts corporation	5000	Common, no par	1293
A & B Tanning Corporation, a Florida corporation	5000	Common, no par	707

THIRD: Upon filing the Articles of Merger, each share of the Disappearing Corporation's common voting stock that shall be issued and outstanding at that time shall without more be converted into and exchanged for one share of the Surviving Corporation's common voting stock, which shall be issued upon the filing the Articles of Merger. Each share of

Surviving Corporation's stock that is issued and outstanding on the effective date ("Effective Date") of this merger shall continue as outstanding shares of Surviving Corporation's stock. Accordingly, the ownership of Surviving Corporation's stock after the completion of the merger shall be as follows:

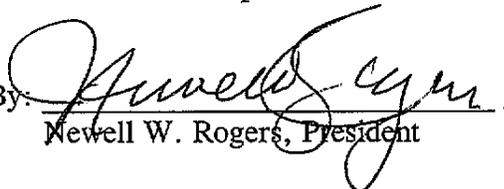
<u>Shareholder</u>	<u>Number of Shares</u>
Newell W. Rogers	<u>2000</u>
TOTAL	2000

FOURTH: The Effective Date of the merger shall be the date the Articles of Merger are filed with the Florida Secretary of State.

FIFTH: This Plan of Merger has been approved unanimously by the shareholder and directors of the Constituent Corporations by written consent in lieu of a special meeting on December 11, 1997.

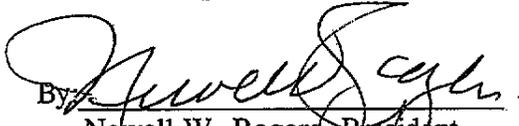
IN WITNESS WHEREOF, this Plan of Merger has been executed on December 11, 1997.

A & B TANNING CORPORATION,
a Massachusetts corporation

By: 
Newell W. Rogers, President

By: 
Phyllis Georgeu, Clerk

A & B TANNING CORPORATION,
a Florida corporation

By: 
Newell W. Rogers, President

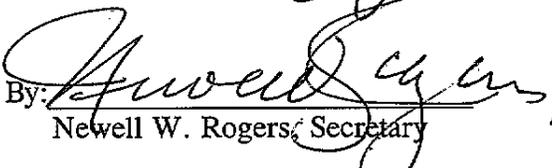
By: 
Newell W. Rogers, Secretary

Exhibit B

The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

ARTICLES OF ~~*CONSOLIDATION~~ / *MERGER (General Laws, Chapter 156B, Section 79)

~~*Consolidation~~ / *merger of

A & B Tanning Corporation, a
Massachusetts corporation, and
A & B Tanning Corporation, a
Florida corporation

the constituent corporations, into

A & B Tanning Corporation, a Florida corporation,

~~*a new corporation~~ / *one of the constituent corporations organized under the laws of: Florida.

The undersigned officers of each of the constituent corporations certify under the penalties of perjury as follows:

1. An agreement of ~~*consolidation~~ / *merger has been duly adopted in compliance with the requirements of General Laws, Chapter 156B, Section 79, and will be kept as provided by Subsection (c) thereof. The ~~*resulting~~ / *surviving corporation will furnish a copy of said agreement to any of its stockholders, or to any person who was a stockholder of any constituent corporation, upon written request and without charge.

2. The effective date of the ~~*consolidation~~ / *merger determined pursuant to the agreement of ~~*consolidation~~ / *merger shall be the date approved and filed by the Secretary of the Commonwealth. If a later effective date is desired, specify such date which shall not be more than *thirty days* after the date of filing:

3. (For a merger)

**The following amendments to the Articles of Organization of the *surviving* corporation have been effected pursuant to the agreement of merger: None

(For a consolidation)

(a) The purpose of the *resulting* corporation is to engage in the following business activities: N/A

- C
- P
- M
- A.

*Delete the inapplicable words.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet as long as each article requiring each addition is clearly indicated.

(For a consolidation)

(b) State the total number of shares and the par value, if any, of each class of stock which the *resulting* corporation is authorized to issue: N/A

WITHOUT PAR VALUE		WITH PAR VALUE		
TYPE	NUMBER OF SHARES	TYPE	NUMBER OF SHARES	PAR VALUE
Common:		Common:		
Preferred:		Preferred:		

** (c) If more than one class of stock is authorized, state a distinguishing designation for each class and provide a description of the preferences, voting powers, qualifications, and special or relative rights or privileges of each class and of each series then established. None

** (d) The restrictions, if any, on the transfer of stock contained in the agreement of consolidation are: None

** (e) Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or stockholders, or of any class of stockholders: None

Item 4 below may be deleted if the resulting /surviving corporation is organized under the laws of a state other than Massachusetts.

4. The information contained in Item 4 is *not* a *permanent* part of the Articles of Organization of the *resulting / *surviving corporation.

(a) The street address of the *resulting / *surviving corporation *in Massachusetts* is: *(post office boxes are not acceptable)* N/A

**If there are no provisions state "None".

(b) The name, residential address and post office address of each director and officer of the *resulting / *surviving corporation is: N/A

NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	N/A	
Treasurer:		
Clerk:		
Directors:		

(c) The fiscal year end (i.e. tax year) of the *resulting / *surviving corporation shall end on the last day of the month of: N/A

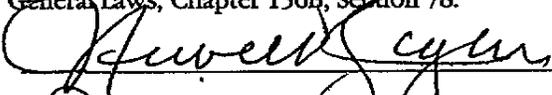
(d) The name and business address of the resident agent, if any, of the *resulting / *surviving corporation is: N/A

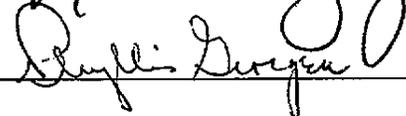
Item 5 below may be deleted if the resulting/surviving corporation is organized under the laws of Massachusetts.

5. The *resulting / *surviving corporation hereby agrees that it may be sued in the Commonwealth of Massachusetts for any prior obligation of any constituent Massachusetts corporation, any prior obligation of any constituent foreign corporation qualified under General Laws, Chapter 181, and any obligations hereafter incurred by the *resulting / *surviving corporation, including the obligation created by General Laws, Chapter 156B, Section 85, so long as any liability remains outstanding against the corporation in the Commonwealth of Massachusetts, and it hereby irrevocably appoints the Secretary of the Commonwealth as its agent to accept service of process in any action for the enforcement of any such obligation, including taxes, in the same manner as provided in Chapter 181.

FOR MASSACHUSETTS CORPORATIONS

The undersigned *President / ~~*Vice-President~~ and *Clerk / ~~*Assistant-Clerk~~ of A & B Tanning Corporation, a corporation organized under the laws of Massachusetts, further state under the penalties of perjury that the agreement of ~~*consolidation~~ / *merger has been duly executed on behalf of such corporation and duly approved in the manner required by General Laws, Chapter 156B, Section 78.

 _____, Newell W. Rogers _____, *President / ~~*Vice-President~~

 _____, Phyllis Georgeu _____, *Clerk / ~~*Assistant-Clerk~~

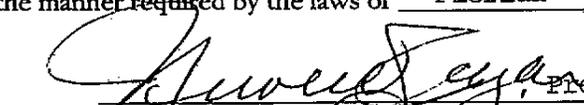
FOR CORPORATIONS ORGANIZED IN A STATE OTHER THAN MASSACHUSETTS

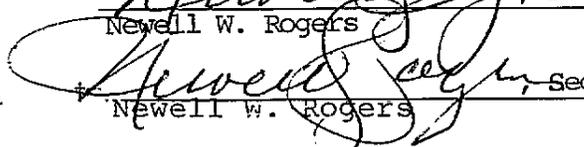
The undersigned, † President and †† Secretary of A & B Tanning Corporation, a corporation organized under the laws of Florida, further state under the penalties of perjury that the agreement of ~~*consolidation~~ / *merger has been duly adopted by such corporation in the manner required by the laws of Florida.

*Delete the inapplicable words.

Specify the officer having powers and duties corresponding to those of the president or vice president of a Massachusetts corporation organized under General Laws, Chapter 156B.

† Specify the officer having powers and duties corresponding to the clerk or assistant clerk of such a Massachusetts corporation.

 _____, President
Newell W. Rogers

 _____, Secretary
Newell W. Rogers

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF *CONSOLIDATION / *MERGER
(General Laws, Chapter 156B, Section 79)

I hereby approve the within Articles of *Consolidation / *Merger and,
the filing fee in the amount of \$ _____, having been paid,
said articles are deemed to have been filed with me this _____
day of _____, 19 _____.

Effective date _____

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION
Photocopy of document to be sent to:

William M. Burke, Esq.

Bond, Schoeneck & King, P.A.

1167 Third Street South

Naples, FL 34102

Telephone: (941) 262-6812