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P98000038340

July 17, 1998

LAWRENCE V. STARKEY, P.C.
G. ROGER LAND
CARL A. CROWLEY, P.C.
MICHAEL E. HOLBROOK, P.C.

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Division of Corporations
Florida Department of State
P.O. Box 6327
Tallahassee, FL 32314

RE: Articles of Merger
Kent Burkhart's Office, Inc.

Gentlemen:

Please find enclosed the following:

1. An original and one conformed copy of Articles of Merger of Kent Burkhart's Office, Inc., a Georgia corporation; and Kent Burkhart's Office, Inc., a Florida corporation;
2. Minutes of a Joint Meeting of the Shareholders and Directors approving the merger of the corporations; and
3. Plan and Agreement of Merger.

Thanking you in advance for your assistance in this matter.

Sincerely,

Lawrence V. Starkey
Lawrence V. Starkey

FILED
1998 JUL 17 AM 8:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Encls.

OK
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Merger
11 pages
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ARTICLES OF MERGER
Merger Sheet

MERGING:

KENT BURKHART'S OFFICE, INC., A non qualified Georgia corporation

INTO

KENT BURKHART'S OFFICE, INC., a Florida corporation, P98000038340.

File date: July 17, 1998

Corporate Specialist: Carol Mustain

ARTICLES OF MERGER

Pursuant to Fla. Stat. Sec. 607.224 and Revenue Ruling 64-250, 1964-2 CB333, KENT BURKHART'S OFFICE, INC., a Georgia corporation (sometimes hereinafter called KENT BURKHART'S OFFICE, INC. (Georgia)) and KENT BURKHART'S OFFICE, INC., a Florida corporation, (sometimes hereinafter called KENT BURKHART'S OFFICE, INC. (Florida)), adopt the following Articles of Merger for the purpose of merging KENT BURKHART'S OFFICE, INC. (Georgia) into KENT BURKHART'S OFFICE, INC. (Florida), the latter of which shall survive the merger and shall retain the name of KENT BURKHART'S OFFICE, INC.

The effective date of this merger shall be May 15, 1998.

ARTICLE I

That certain Plan and Agreement of Merger (the "Plan") dated May 15, 1998, between KENT BURKHART'S OFFICE, INC. (Georgia), and KENT BURKHART'S OFFICE, INC., (Florida), attached and made a part of this instrument, was duly approved on May 15, 1998, and pursuant to Fla. Stat. Sec. 607.221 and Revenue Ruling 64-250, 1964-2 CB333 by both the shareholders of KENT BURKHART'S OFFICE, INC., the surviving corporation, and by the shareholders of KENT BURKHART'S OFFICE, INC., the non-surviving corporation.

ARTICLE II

On the 1,000 outstanding and issued shares of common stock, \$1.00 par

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
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value, of KENT BURKHART'S OFFICE, INC. (Georgia), the non-surviving corporation, entitled to vote as a class upon the Plan, the holders of 100% of those shares voted in favor of and authorized the Plan in accordance with Fla. Stat. Sec. 607.221 and Revenue Ruling 64-250, 1964-2 CB333.

On the 1,000 outstanding and issued shares of common stock, \$1.00 par value, of KENT BURKHART'S OFFICE, INC., the surviving corporation, entitled to vote as a class upon the Plan, the holders of 100% of those shares have voted in favor of and authorized the Plan in accordance with Fla. Stat. Sec. 607.221 and Revenue Ruling 64-250, 1964-2 CB333.

ARTICLE III

The articles of incorporation of KENT BURKHART'S OFFICE, INC. shall not be amended.

ARTICLE IV

The manner and method of exchanging and converting the shares of stock of KENT BURKHART'S OFFICE, INC. are set forth in Sec. VII of the Plan.

Dated on May 15, 1998.

KENT BURKHART'S OFFICE, INC.
(a Georgia Corporation)

BY:


Kent Burkhart, President

KENT BURKHART'S OFFICE, INC.
(a Florida Corporation))

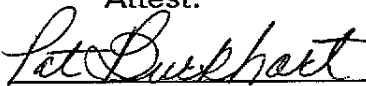
BY:


Kent Burkhart, President

Attest:


Pat Burkhart, Secretary
(Corporate Seal)

Attest:

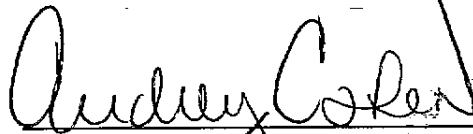

Pat Burkhart, Secretary
(Corporate Seal)

State of Florida

County of DADE

The foregoing Articles of Merger was verified and acknowledged before me KENT BURKHART and PAT BURKHART, President and Secretary respectively, of both KENT BURKHART'S OFFICE, INC. (Georgia), and KENT BURKHART'S OFFICE, INC. (Florida), on behalf of those corporations on May 15, 1998.

(SEAL)



NOTARY PUBLIC

Name: Audrey Cohen

My Commission Expires: _____

Notary Public, Dade County, Florida
My Commission Expires 12-29-2000

MINUTES OF A SPECIAL JOINT MEETING OF THE
SHAREHOLDERS AND BOARD OF DIRECTORS
OF

KENT BURKHART'S OFFICE, INC.
(a Florida Corporation)

A special joint meeting of the Shareholders and Board of Directors of KENT BURKHART'S OFFICE, INC., a Georgia corporation, was held at the office of the corporation on May 15, 1998 at 4:00 p.m.

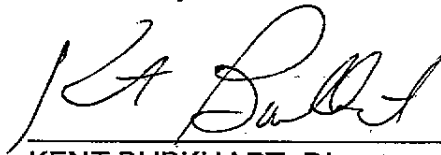
KENT BURKHART and PAT BURKHART, being all of the shareholders and directors of the Corporation, were present, and by their signatures below waive all notice of the time, place and purpose of the meeting. KENT BURKHART acted as Chairman of the meeting and PAT BURKHART, acted as Secretary.

The purpose of the meeting was the discussion of the Plan and Agreement of Merger and the Articles of Merger, copies of which are attached to these Minutes.

After considerable discussion, and by unanimous vote of the Shareholders and the Directors, it was

RESOLVED, that all directors and shareholders shall execute the Plan and Agreement of Merger, and the officers were directed to execute the Articles of Merger, all to be filed with the Office of the Secretary of State, State of Florida, with an effective date of May 15, 1998.

There being no further business to come before the Board, upon motion duly made, seconded, and approved the same was adjourned.



KENT BURKHART, Director and Shareholder



PAT BURKHART, Director and Shareholder

PLAN AND AGREEMENT OF MERGER

This Agreement is made May 15, 1998 between KENT BURKHART'S OFFICE, INC., a Georgia corporation having its principal office and place of business at 5600 Roswell Road, Suite E-300, Atlanta, Georgia 30342 and KENT BURKHART'S OFFICE, INC., a Florida corporation having a principal office and place of business at 1388 E. Enid Drive, Key Biscayne, Florida 33149.

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TALLAHASSEE, FLORIDA

RECITALS

1. KENT BURKHART'S OFFICE, INC., a Florida corporation, sometimes hereinafter called KENT BURKHART'S OFFICE, INC. (Florida), the surviving corporation, is authorized to issue a total of 1,000 shares at \$1.00 par value.
2. KENT BURKHART'S OFFICE, INC., a Georgia corporation, sometimes hereinafter called KENT BURKHART'S OFFICE, INC. (Georgia), the non-surviving corporation, is authorized to issue a total of 1,000 common shares at \$1.00 par value.
3. The board of directors and all shareholders of the respective corporations deem it desirable and in the best interests of the corporations and the shareholders that KENT BURKHART'S OFFICE, INC. (Georgia) be merged into KENT BURKHART'S OFFICE, INC. (Florida) as a single corporation; and the parties hereto hereby agree to and prescribe the terms and conditions of the merger, the method of carrying it into effect, and the manner of conveying the shares of KENT BURKHART'S OFFICE, INC. (Georgia) into shares of KENT BURKHART'S OFFICE,

INC. (Florida).

After conversion and distribution, the shareholders of KENT BURKHART'S OFFICE, INC. (Georgia) shall henceforth be shareholders of KENT BURKHART'S OFFICE, INC. (Florida) and the surviving corporation shall be known simply as KENT BURKHART'S OFFICE, INC.

I. KENT BURKHART'S OFFICE, INC. - SURVIVING CORPORATION.

KENT BURKHART'S OFFICE, INC. (Georgia) shall be merged into KENT BURKHART'S OFFICE, INC. (Florida), and the corporate existence of KENT BURKHART'S OFFICE, INC. (Florida) shall continue under the name of KENT BURKHART'S OFFICE, INC. and shall be and become the owner without other transfer of all the rights and property of KENT BURKHART'S OFFICE, INC. (Georgia), and shall be and become subject to all the debts and liabilities of KENT BURKHART'S OFFICE, INC. (Georgia).

II. PRINCIPAL OFFICE

The principal office of KENT BURKHART'S OFFICE, INC. shall be 133 E. Enid Drive, Key Biscayne, Florida 33149, following this merger.

III. OBJECTS AND PURPOSES

The nature of the business and the objects and purposes to be transacted, promoted and carried on by KENT BURKHART'S OFFICE, INC. following the merger

shall not be amended.

IV. ARTICLES OF INCORPORATION

The articles of incorporation of KENT BURKHART'S OFFICE, INC. shall not be amended.

V. BY LAWS.

The present by-laws of KENT BURKHART'S OFFICE, INC. (Georgia), insofar as they not consistent with this Plan and Agreement of Merger, shall be the by-laws of the surviving corporation following the merger until altered, amended, or repealed as therein provided.

VI. NAMES AND ADDRESSES OF DIRECTORS

The names and addresses of the persons who shall constitute the board of directors of KENT BURKHART'S OFFICE, INC. following merger and who shall hold office until the next annual or special meeting of the shareholders of KENT BURKHART'S OFFICE, INC. are as follows:

KENT BURKHART, 133 E. Enid Drive, Key Biscayne, Florida 33149

PAT BURKHART, 133 E. Enid Drive, Key Biscayne, Florida 33149.

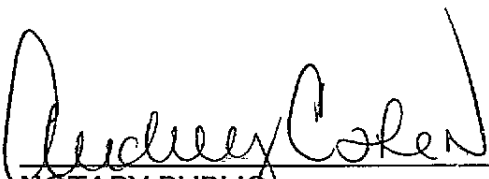
VII. METHOD OF CONVERTING SHARES.

Immediately upon this Plan and Agreement of Merger becoming effective, the shares of the respective corporations shall, without any other action on the part of their shareholders, become and be converted into shares of stock of KENT

State of Georgia
County of Fulton

The foregoing instrument was acknowledged before me by KENT BURKHART and PAT BURKHART in their capacities as officers, directors, and shareholders of KENT BURKHART'S OFFICE, INC. (Georgia), and in their capacities as officers, directors, and shareholders in KENT BURKHART'S OFFICE, INC. (Florida), on May 15, 1998.

(SEAL)



NOTARY PUBLIC
Name: Audrey Cohen
My Commission Expires: _____

Notary Public, DeKalb County, Georgia
My Commission Expires 12-29-2000

BURKHART'S OFFICE, INC. with each share of stock of KENT BURKHART'S OFFICE, INC. (Georgia) being converted into one share, or a fraction thereof, of common stock of KENT BURKHART'S OFFICE, INC.

VIII. EFFECTIVE DATE.

This Plan and Agreement of Merger shall take effect on May 15, 1998.

IX. SUBMISSION TO SHAREHOLDERS AND DISSENTING SHAREHOLDERS

As evidenced by their signatures below, all shareholders of KENT BURKHART'S OFFICE, INC. (Georgia) and KENT BURKHART'S OFFICE, INC. consent to this Plan and Agreement of Merger, and there are no dissenting shareholders in either corporation.

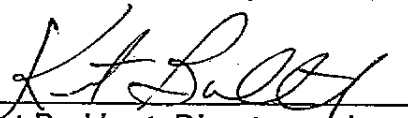
IN WITNESS WHEREOF, the entire Board of Directors and all shareholders of KENT BURKHART'S OFFICE, INC. have in unanimity executed this Plan and Agreement of Merger under their respective corporate seals on May 15, 1998.

KENT BURKHART'S OFFICE, INC.
(A Georgia corporation)



Kent Burkhart, Director and
Stockholder

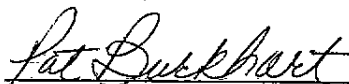
KENT BURKHART'S OFFICE, INC.
(a Florida corporation)



Kent Burkhart, Director and
Stockholder



Pat Burkhart, Director and Secretary



Pat Burkhart, Director and Secretary

(Corporate Seal)

(Corporate Seal)