

P9900010892

ARTICLES OF MERGER
Merger Sheet

MERGING:

INTERNATIONAL CAPITAL SERVICES, INC., a Florida corp M46875

ICS DELFLA INC., a Florida corp. P99000108927

ICS OFFSHORE INC., a Florida corp. P99000108929

INTO

300009945223

ICS HOLDINGS, INC., a Florida entity, P99000004726

File date: December 23, 2002, effective December 31, 2002

Corporate Specialist: Annette Ramsey