

ARTICLES OF MERGER Merger Sheet

MERGING:

OVIEDO FL LINENS 'N THINGS, INC., a Florida corporation, S28880

into

LNT ORLANDO, INC., a New Jersey entity F99000006208

100003510141--8

File date: December 14, 2000

Corporate Specialist: Cheryl Coulliette

Account number: 072100000032 Amount charged: 70.00