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JOSEPH C. KEMPE, Esq.^{1,2,3}
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¹LL.M. IN TAX LAW
²BOARD CERTIFIED IN TAX LAW
³BOARD CERTIFIED IN WILLS,
TRUSTS, AND ESTATES
⁴ALSO ADMITTED IN NY

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S 31531

December 19, 2000
Respond to Jupiter Office

ROYAL PALM FINANCIAL CENTER II
SUITE 200
789 SOUTH FEDERAL HIGHWAY
STUART, FLORIDA 34994
TELEPHONE (561) 223-0700
FAX (561) 223-0707

AZALEA LANE
SUITE B
664 AZALEA LANE
VERO BEACH, FLORIDA 32963
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FAX (561) 234-1422

NATIONAL WATS LINE
1-800-747-3113

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WWW.JCKEMPE.COM

VIA FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

Re: CIF, INC.
Articles of Merger
Our File No. 2071.603

000003510100--5
-12/21/00--01040--001
*****70.00 *****70.00

Dear Sir/Madam:

Enclosed for filing are an original and one copy of Articles of Merger for the above corporation together with a check in the amount of \$70.00 for the filing fee.

Please acknowledge receipt of the Articles of Merger on the copy and return it to this firm in the envelope provided. Thank you for your assistance.

Very truly yours,

JOSEPH C. KEMPE
PROFESSIONAL ASSOCIATION
Attorneys and Counselors at Law

By: *Harry S. Colburn Jr.*

Harry S. Colburn, Jr.
Associate Attorney
For the Firm

HSC/ml
Enclosures
cc: Mr. Mark Greenwood (w/enclosure)

Merger

V. SHEPARD JAN 8 2001

FILED STATE
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
00 DEC 21 PM 3:48
EFFECTIVE DATE
12/31/2000

ARTICLES OF MERGER
Merger Sheet

MERGING:

CIF, INC., a Florida corporation, S31531

INTO

CIF, INC., a Nevada corporation not qualified in Florida.

File date: December 21, 2000, effective December 31, 2000

Corporate Specialist: Velma Shepard

ARTICLES OF MERGER

EFFECTIVE DATE
12/31/2000

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 DEC 21 PM 3:48

CIF, INC., a Florida corporation, and CIF, INC., a Nevada corporation, hereby join in these Articles of Merger:

A. The corporations which are the parties to the merger are CIF, INC., a Florida corporation (the "Absorbed Corporation"), and CIF, INC., a Nevada corporation (the "Surviving Corporation"). The Absorbed Corporation shall be merged into the Surviving Corporation, which shall be the surviving corporation.

B. The terms and conditions of the plan of merger are that the Surviving Corporation shall receive all of the assets and rights and assume certain liabilities, debts and charges of the Absorbed Corporation, pursuant to the Agreement and Plan of Merger attached hereto as Exhibit "A" and incorporated herein as if fully set forth.

C. The Agreement and Plan of Merger was adopted by the Board of Directors of each corporation on December 1, 2000 by unanimous consent and in accordance with the laws of the respective state of incorporation of each corporation. The shareholders of each corporation approved the Agreement and Plan of Merger on December 1, 2000 by unanimous consent and in accordance with the laws of the respective state of incorporation of each corporation.

D. The merger is permitted by the laws of the state of incorporation of each party to the merger.

E. Each party to the merger has complied or shall comply with the applicable laws of its state of incorporation.

F. These Articles of Merger and the merger shall be effective as of the close of business on December 31, 2000.

IN WITNESS WHEREOF, the said corporations have caused these Articles of Merger to be executed by their respective officers this 1st day of December, 2000.


CIF, INC.,
a Florida corporation

By: 

Richard S. Cabral, President

(CORPORATE SEAL)

Attest:


Mark Greenwood, Secretary


CIF, INC.,
a Nevada corporation

By: 

Richard S. Cabral, President

(CORPORATE SEAL)

Attest:

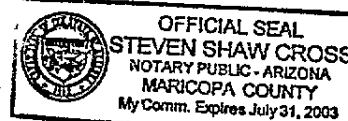

Mark Greenwood, Secretary

STATE OF Arizona)
COUNTY OF Maricopa) SS.

The foregoing was acknowledged before me this 1st day of December, 2000 by Richard S. Cabral, as President of CIF, INC., a Florida corporation, on behalf of the corporation. He is (☒) personally known to me or (☐) produced _____ as identification.

Steven Shaw Cross
Notary Public

STATE OF NH)
COUNTY OF Hillsborough) SS.



The foregoing was acknowledged before me this 1 day of December, 2000 by Mark Greenwood, as Secretary of CIF, INC., a Florida corporation, on behalf of the corporation. He is (☐) personally known to me or (☐) produced _____ as identification.

Steven Shaw Cross
Notary Public

STATE OF Arizona)
COUNTY OF Maricopa) SS.

The foregoing was acknowledged before me this 1st day of December, 2000 by Richard S. Cabral, as President of CIF, INC., a Nevada corporation, on behalf of the corporation. He is (☒) personally known to me or (☐) produced _____ as identification.

Steven Shaw Cross
Notary Public

STATE OF NH)
COUNTY OF Hillsborough) SS.



The foregoing was acknowledged before me this 1 day of December, 2000 by Mark Greenwood, as Secretary of CIF, INC., a Nevada corporation, on behalf of the corporation. He is (☐) personally known to me or (☐) produced _____ as identification.

Steven Shaw Cross
Notary Public

AGREEMENT AND PLAN OF MERGER

(CIF, INC.)

AGREEMENT AND PLAN OF MERGER dated this 15th day of December, 2000, by and between CIF, INC., a corporation organized under and governed by the laws of the State of Nevada and whose address is 6929 East Greenway Parkway, Suite 190, Scottsdale, AZ 85254 (the "Surviving Corporation"), and CIF, INC., a corporation organized under and governed by the laws of the State of Florida and whose address is 6929 East Greenway Parkway, Suite 190, Scottsdale, AZ 85254 (the "Absorbed Corporation"), the two corporations being herein sometimes collectively called the "Constituent Corporations",

WITNESSETH:

WHEREAS, the Surviving Corporation is a corporation duly organized and existing under the laws of the State of Nevada, having been incorporated on or about November 15, 2000, by the filing on or about said date of the documents then required by applicable statutes with the Department of State, State of Nevada; and

WHEREAS, the Absorbed Corporation is a corporation duly organized and existing under the laws of the State of Florida, having been incorporated on or about February 13, 1991, by Articles of Incorporation filed with the Secretary of State, State of Florida; and

WHEREAS, the Surviving Corporation has an authorized capitalization consisting of Two Thousand Five Hundred (2,500) shares of common stock of One Dollar (\$1.00) par value per share ("Surviving Corporation common stock"). One Hundred (100) shares of Surviving Corporation common stock are now issued and outstanding and owned as follows:

Richard S. Cabral 100 shares

WHEREAS, the Absorbed Corporation has an authorized capitalization consisting of Ten Thousand (10,000) shares of common stock of \$ 1.00 par value per share ("Absorbed Corporation common stock"). one hundred (100) shares of Absorbed Corporation common stock are now issued and outstanding and owned as follows:

Richard S. Cabral 100 shares

WHEREAS, the respective Boards of Directors and all of the shareholders of the Surviving Corporation and the Absorbed Corporation have determined that it is advisable that the Absorbed Corporation be merged into the Surviving Corporation on the terms and conditions hereinafter set forth in a transaction qualifying as a reorganization within the meaning of section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended;

NOW, THEREFORE, in consideration of the mutual agreements herein contained, it is agreed that, in accordance with the applicable statutes of the State of Florida and the State of Florida, the Absorbed Corporation shall be and hereby is, at the Effective Date of the merger, merged into the Surviving Corporation, which shall be the surviving corporation, and the terms and conditions of such merger and the plan or mode of carrying it into effect shall be as follows:

ARTICLE I

ARTICLES OF INCORPORATION OF SURVIVING CORPORATION

From and after the Effective Date of the merger and until thereafter amended as provided by law, the Articles of Incorporation of the Surviving Corporation, which is organized under the laws of the State of Nevada, shall be, and may be separately certified as, the Articles of Incorporation of the Surviving Corporation as the surviving corporation.

ARTICLE II

SURVIVING CORPORATION TO SUCCEED TO PROPERTIES AND OBLIGATIONS OF THE ABSORBED CORPORATION

At the Effective Date of the merger, the Absorbed Corporation shall be merged into the Surviving Corporation, the separate existence of the Absorbed Corporation shall cease and the Surviving Corporation shall continue in existence as the surviving corporation, and, without other transfer or assumption, succeed to and possess all the estate, properties, rights, privileges, powers, and franchises, of a public as well as of a private nature, and assume and be subject to all of the liabilities, obligations, debts, restrictions, disabilities and duties, of each of the Constituent Corporations.

If at any time the Surviving Corporation shall consider or be advised that any further assignments, conveyances or assurances in law are necessary or desirable to carry out the provisions hereof, the proper officers and directors of the Constituent Corporations, or either of them, as of the Effective Date of the merger shall execute and deliver any and all proper deeds, assignments and assurances in law, and do all things necessary or proper to carry out the provisions hereof.

ARTICLE III

CONVERSION OF STOCK

A. At the Effective Date of the merger, each share of Absorbed Corporation common stock outstanding immediately prior to the merger, shall be changed and converted into one share of common stock, of \$1.00 par value per share, of the Surviving Corporation, which shares of common stock of the Surviving Corporation shall thereupon be issued and outstanding, provided, however, that no fractional shares of the Surviving Corporation shall be issued, and in lieu of fractional shares to which any holder of the Absorbed Corporation would be otherwise entitled as a result of such change and conversion, shares of Surviving Corporation common stock received in the conversion shall be rounded to the nearest whole number of shares.

Thus, after the merger becomes effective, each holder of an outstanding certificate or certificates theretofore representing common shares of the Absorbed Corporation upon surrender of such certificate or certificates shall be entitled to receive in exchange therefore a certificate or certificates representing the following number of full shares of common stock of the Surviving Corporation:

Richard S. Cabral

100 shares

B. After the merger becomes effective, each holder of an outstanding certificate or certificates theretofore representing common shares of the Absorbed Corporation may surrender the same to the Surviving Corporation or an agent appointed by it; and such holder shall be entitled upon such surrender to receive in exchange therefore a certificate or certificates representing the number of full shares of common stock of the Surviving Corporation into which the common shares of the Absorbed Corporation theretofore represented by the certificate or certificates so surrendered shall have been changed and converted. Until so surrendered each outstanding certificate which prior to the Effective Date of the merger represented common shares of the Absorbed Corporation shall be deemed for all corporate purposes other than payment of dividends, to evidence ownership of the number of full shares of common stock of the Surviving Corporation into which the same shall have been so changed and converted. No dividends payable to the holders of record of the common stock of the Surviving Corporation as of any date subsequent to the Effective Date of the merger shall be paid to the holder of any outstanding common share certificate of the Absorbed Corporation until such certificate shall be so surrendered; but, upon such surrender of any such outstanding common share certificate or certificates of the Absorbed Corporation, there shall be paid to the record holder of the certificate or certificates for shares of common stock of the Surviving Corporation issued upon such surrender the amount of such dividends which theretofore became payable with respect to such full shares of the common stock of the Surviving Corporation. No interest shall be payable with respect to any dividends.

C. At the Effective Date of the merger, each share of Surviving Corporation common stock outstanding immediately prior to the merger shall thereupon without further action become one share of common stock of the Surviving Corporation as the surviving corporation without the issuance of new shares or new share certificates.

ARTICLE IV

BY-LAWS, DIRECTORS AND OFFICERS, ANNUAL MEETING

A. When the merger becomes effective, the By-Laws of the Surviving Corporation shall continue to be the By-Laws of the Surviving Corporation as the surviving corporation until altered, amended or repealed.

B. The director of the Surviving Corporation, who shall hold office as provided in the By-Laws of the Surviving Corporation, shall be as follows:

<u>Name</u>	<u>Address</u>
Richard S. Cabral	6929 East Greenway Parkway Suite 190 Scottsdale, AZ 85254

C. The first annual meeting of the stockholders of the Surviving Corporation shall be the annual meeting provided for in the By-Laws of the Surviving Corporation for the year 2001.

D. The officers of the Surviving Corporation, who shall hold office as provided in the By-Laws of Surviving Corporation, shall be as follows:

<u>Name</u>	<u>Office</u>	<u>Address</u>
Richard S. Cabral	President	6929 East Greenway Parkway Suite 190 Scottsdale, AZ 85254
Mark W. Greenwood	Secretary	25 Manor Estates Drive, Suite 9 Bristol, NH 03222

E. If, at or after the Effective Date of the merger, a vacancy shall exist in the Board of Directors of the Surviving Corporation or in any of the offices specified above, such vacancy may be filled in the manner provided in the By-Laws of the Surviving Corporation.

ARTICLE V

PROHIBITED TRANSACTIONS

Neither of the Constituent Corporations shall, prior to the Effective Date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that each of the Constituent Corporations may take all action necessary or appropriate under the applicable state laws to consummate this merger. Neither of the Constituent Corporations shall, prior to the Effective Date of the merger, declare or pay any dividend or other distribution on its common stock.

ARTICLE VI

REPRESENTATIONS AND WARRANTIES

A. The Surviving Corporation represents and warrants as of the date of this Agreement and Plan of Merger and as of the Effective Date:

1. The Surviving Corporation is a corporation validly incorporated under the laws of the State of Nevada.

2. The Surviving Corporation has an authorized capital consisting of the number of shares of common stock of the par value, and has issued and outstanding that number of shares of common stock (all of which are validly issued and fully paid and nonassessable), as recited on Page 1 above.

3. The Surviving Corporation does not have outstanding any options or agreements for the issuance or sale of additional shares of stock.

B. The Absorbed Corporation represents and warrants as of the date of this Agreement and Plan of Merger and as of the Effective Date:

1. The Absorbed Corporation is a corporation validly incorporated under the laws of the State of Florida.

2. The Absorbed Corporation has an authorized capital consisting of the number of shares of common stock of the par value, and has issued and outstanding that number of shares of common stock (all of which are validly issued and fully paid and nonassessable), as recited on Page 1 above.

3. The Absorbed Corporation does not have outstanding any options or agreements for the issuance or sale of additional shares of stock.

ARTICLE VII

STOCKHOLDER APPROVAL; EFFECTIVE DATE

This Agreement and Plan of Merger shall be submitted to the stockholders of each of the Constituent Corporations as provided by the applicable laws of the State of Nevada and the State of Florida. If this Agreement and Plan of Merger is duly approved and adopted by the requisite votes of the stockholders and is not abandoned pursuant to the provisions of Article VIII hereof, Articles of Merger, with this Agreement and Plan of Merger attached as an Exhibit, shall be executed, acknowledged, filed and recorded in accordance with the laws of the States of Florida and Nevada. The merger shall be effective as of the close of business on December 31, 2000, such time being herein sometimes called "the Effective Date of the merger".

ARTICLE VIII

ABANDONMENT

This Agreement and Plan of Merger may be abandoned at any time before or after action thereon by the stockholders of the Absorbed Corporation or the Surviving Corporation or both, notwithstanding favorable action on the merger by the stockholders of the Absorbed Corporation or the Surviving Corporation or both, but not later than the Effective Date of the merger, by the mutual consent of the Boards of Directors of the Absorbed Corporation and the Surviving Corporation.

In the event of abandonment by the Board of Directors of either the Absorbed Corporation or the Surviving Corporation as provided above, written notice shall forthwith be given to the other party.

ARTICLE IX

MODIFICATION AND WAIVER

The Absorbed Corporation and the Surviving Corporation, by mutual consent of their respective Boards of Directors, may amend, modify and supplement this Agreement and Plan of Merger in such manner as may be agreed upon by them in writing at any time before or after action thereon by the stockholders of the Absorbed Corporation or of the Surviving Corporation or both; provided, however, that no such amendment, modification or supplement shall affect the rights of the stockholders of the Absorbed Corporation or the Surviving Corporation in a manner which is

materially adverse to such stockholders in the judgment of their respective Boards of Directors. The Absorbed Corporation or the Surviving Corporation, may, pursuant to action by its Board of Directors, by an instrument in writing, extend the time for or waive the performance of any of the obligations of the other or waive compliance by the other with any of the covenants or conditions contained in this Agreement; provided, however, that no such waiver or extension shall affect the rights of the stockholders of the Absorbed Corporation or the Surviving Corporation in a manner which is materially adverse to such stockholders in the judgment of its Board of Directors so acting.

IN WITNESS WHEREOF, the Absorbed Corporation and the Surviving Corporation, each pursuant to the approval and authority duly given by resolutions adopted by its Board of Directors, have each caused this Agreement and Plan of Merger to be executed by its officers thereunto duly authorized and its corporate seal to be affixed.

(CORPORATE SEAL)

ATTEST:


Mark W. Greenwood, Secretary

CIF, INC.,
a Nevada corporation

By: 

Richard S. Cabral, President

(CORPORATE SEAL)

ATTEST:


Mark W. Greenwood, Secretary

CIF, INC.,
a Florida corporation

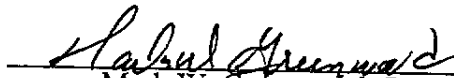
By: 

Richard S. Cabral, President

CERTIFICATE OF CORPORATE SECRETARY

I, Mark W. Greenwood, Secretary of CIF, INC., a corporation organized and existing under the laws of the State of Nevada, hereby certify, as such Secretary and under the seal of said corporation, that the Agreement and Plan of Merger dated December 1, 2000, between CIF, INC., a Florida corporation, and CIF, INC., a Nevada corporation, as the Surviving Corporation, to which this certificate is attached, was duly adopted on December 1, 2000, by the unanimous consent of the holders of all of the outstanding stock of said Surviving Corporation, and that thereby the Agreement and Plan of Merger was duly adopted as the act of the stockholders of said Surviving Corporation and the duly adopted Agreement of said Surviving Corporation.

WITNESS my hand and the seal of CIF, INC., a Nevada corporation, on this 1st day of December, 2000.


Mark W. Greenwood, Secretary

CERTIFICATE OF CORPORATE SECRETARY

I, Mark W. Greenwood, Secretary of CIF, INC., a corporation organized and existing under the laws of the State of Florida, hereby certify and state, under penalties of perjury, as such Secretary and under the seal of said corporation, that the Agreement and Plan of Merger dated December 1, 2000, between CIF, INC., a Florida corporation, as the Absorbed Corporation, and CIF, INC., a Nevada corporation, to which this certificate is attached, was by unanimous consent of all of the shareholders of said Absorbed Corporation on December 1, 2000, duly adopted in the manner required by Section 607.0704, Florida Statutes, by the unanimous consent of all of the stockholders of said Absorbed Corporation entitled to vote, as the Agreement of said Absorbed Corporation and that the Agreement and Plan of Merger has been duly executed by the officers of said Absorbed Corporation.

WITNESS my hand and the seal of CIF, INC., a Florida corporation, on this 1st day of December, 2000.


Mark W. Greenwood, Secretary

The above Agreement and Plan of Merger, having been approved by the Board of Directors of each corporate party thereto, and having been adopted separately by all of the stockholders of

each corporate party thereto, in accordance with the Florida Business Corporation Act, and that fact having been certified on said Agreement and Plan of Merger by the Secretary of CIF, INC., a Nevada corporation, and by the Secretary of CIF, INC., a Florida corporation, the undersigned do now hereby execute the said Agreement and Plan of Merger under the corporate seals of their respective corporations, by authority of the directors and stockholders thereof, as the respective act, deed and agreement of each of said corporations, on this 1st day of December, 2000.

(CORPORATE SEAL)

CIF, INC.,
a Nevada corporation

By: 

Richard S. Cabral, President

ATTEST:


Mark W. Greenwood, Secretary


(CORPORATE SEAL)

CIF, INC.,
a Florida corporation

By: 

Richard S. Cabral, President

ATTEST:


Mark W. Greenwood, Secretary

STATE OF ARIZONA)
)SS:
COUNTY OF MARICOPA)

Before me, the undersigned authority, personally appeared Richard S. Cabral, and he acknowledged before me that he executed the foregoing Agreement and Plan of Merger as President of CIF, INC., a Nevada corporation, after being authorized by the unanimous vote of the shareholders and directors of said corporation to sign the Agreement and Plan of Merger on behalf of the corporation; that he caused the seal of the corporation to be affixed by the Secretary of the corporation, that he signed the Agreement and Plan of Merger as the act, deed and agreement of said corporation, and that he is (X) personally known to me or () produced _____ as identification.

WITNESS my hand and official seal at 12:20, P.M., this 1ST day of December, 2000.



Steven Shaw Cross
Notary Public
STEVEN SHAW CROSS
Name of Notary Public Printed

My Commission Number: N/A

My Commission Expires JULY 31, 2003

STATE OF ARIZONA)
)SS:
COUNTY OF MARICOPA)

Before me, the undersigned authority, personally appeared Richard S. Cabral, and he acknowledged before me that he executed the foregoing Agreement and Plan of Merger as President of CIF, INC., a Florida corporation, after being authorized by the unanimous vote of the shareholders and directors of said corporation to sign the Agreement and Plan of Merger on behalf of the corporation; that he caused the seal of the corporation to be affixed by the Secretary of the corporation, that he signed the Agreement and Plan of Merger as the act, deed and agreement of said corporation, and that he is (X) personally known to me or () produced _____ as identification.

WITNESS my hand and official seal at 12:20, P.M., this 1ST day of December, 2000.



Steven Shaw Cross
Notary Public
STEVEN SHAW CROSS
Name of Notary Public Printed

My Commission Number: N/A

My Commission Expires JULY 31, 2003