

S99456

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

300002488473--3

M & N VENTURES, INC., a FL corp., S99456

INTO

LOCAL & WESTERN DISTRIBUTORS OF FLORIDA, INC., a Florida
corporation, P97000040310.

File date: March 30, 1998

Corporate Specialist: Susan Payne

Account number: 072100000032

Account charged: 70.00