

MATEER & HARBERT, P. A.
ATTORNEYS AT LAW

WILLIAM G. MATEER
RONALD A. HARBERT
STEVEN R. BECHTEL
LAWRENCE J. PHALIN
JAMES B. BOGNER
W. SCOTT GABRIELSON
DAVID L. EVANS
LARRY J. TOWNSEND
MARY A. EDENFIELD
JAMES R. LUSSIER
DAVID C. WILLIS
KURT E. THALWITZER
RICHARD L. ALLEN, JR.
THOMAS R. HARBERT
MICHAEL A. PAASCH
DONALD R. HENDERSON
BRADLEY P. BLYSTONE

POST OFFICE BOX 2854
SUITE 600, TWO LANDMARK CENTER
225 E. ROBINSON STREET
ORLANDO, FLORIDA 32802-2854

TELEPHONE (407) 425-9044
FACSIMILE (407) 423-2016
E-MAIL ADDRESS
tharbert@mateerharbert.com

DIRECT LINE
(407) 418-1313 Ext. 130

MILDRED BEAM-RUCKER
SUSAN NEISWENDER BLACK
KAREN M. WILLIAMS
BRIAN L. WAGNER

OF COUNSEL
LANDIS & KANE, P.A.
DAVID M. LANDIS
JON E. KANE
DAVID F. TEGELER

July 22, 1999

VIA FEDERAL EXPRESS

Secretary of State
Division of Corporations
Bureau of Corporate Records
409 East Gaines Street
Post Office Box 6327
Tallahassee, Florida 32314-6327

100002941481--9
-07/26/99-01127-011
*****78.75 *****78.75
V15747

Re: Merger of Steinfeld Properties, Inc. into World of Denim, Inc.

Dear Sir or Madam:

I am enclosing our firm's check in the amount of \$78.75 for filing of the enclosed Articles of Merger in connection with the above corporations. Please provide us with a certified copy of the Articles of Merger for our records.

Filing Fee		\$70.00
Certified Copy	EFFECTIVE DATE	8.75
TOTAL	8-1-99	\$78.75

Your assistance in this matter is appreciated. Please call me if you have any questions or problems in this regard.

Very truly yours,

Thomas R. Harbert

TRH:tlc

Enclosures

E:\Harbert T\World of Denim\Steinfeld Properties-Merger\Sec of State letter.doc

CC: BOB HAROLD

FILED
99 JUL 26 AM 9:31
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER
Merger Sheet

MERGING:

STEINFELD PROPERTIES, INC., a Florida corporation, P95000079220

INTO

WORLD OF DENIM, INC., a Florida corporation, V15747

File date: July 26, 1999, effective August 1, 1999

Corporate Specialist: Doug Spitler

ARTICLES OF MERGER

OF

WORLD OF DENIM, INC. and STEINFELD PROPERTIES, INC.

FILED
99 JUL 26 AM 9:31
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, being the officers of WORLD OF DENIM, INC., a Florida corporation, and STEINFELD PROPERTIES, INC., a Florida corporation, authorized and required by Florida Statutes Section 607.1105, to execute these Articles of Merger, do hereby execute this document intending to comply with the requirements of Florida Statutes Section 607.1105. It is therefore stated:

1. World of Denim, Inc., a Florida corporation, and Steinfeld Properties, Inc., a Florida corporation, through their respective directors and shareholders, take the necessary steps to merge Steinfeld Properties, Inc., with and into World of Denim, Inc.. The surviving corporation shall be named World of Denim, Inc.

EFFECTIVE DATE
8-1-99

2. The effective date of the merger shall be August 1, 1999.

3. A copy of the Plan and Agreement of Merger between the two corporations is attached to these Articles of Merger and thereby incorporated herein by reference, each corporation having adopted the same at a meeting held for that purpose on July 19, 1999.

4. Of the 1,000 outstanding shares of the common stock, \$1.00 par value, of World of Denim, Inc., entitled to vote as a class upon the Plan and Agreement of Merger, the holders of 1,000 of those shares consented to and authorized the Plan and Agreement of Merger in accordance with Section 607.1103, Florida Statutes.

5. Of the 2,000 outstanding shares of the common stock, \$.01 par value of Steinfeld Properties, Inc., entitled to vote as a class upon the Plan and Agreement of Merger, the holders of

2,000 of those shares consented to and authorized the Plan and Agreement of Merger in accordance with Section 607.1103, Florida Statutes.

IN WITNESS WHEREOF, World of Denim, Inc. and Steinfeld Properties, Inc., have caused these Article of Merger to be signed in their respective corporate names by their respective presidents and their respective secretaries, with the seals of the corporations affixed, this 19th day of July, 1999.

STEINFELD PROPERTIES, INC.

By: _____

David R. Steinfeld, President

Attest: _____

Vera J. Steinfeld, Secretary

(Corporate Seal)

WORLD OF DENIM, INC.

By: _____

David R. Steinfeld, President

Attest: _____

Vera J. Steinfeld, Secretary

(Corporate Seal)

PLAN AND AGREEMENT OF MERGER

OF

WORLD OF DENIM, INC. and STEINFELD PROPERTIES, INC.

THIS PLAN AND AGREEMENT OF MERGER, dated July 19, 1999, by and between WORLD OF DENIM, INC., a Florida corporation, hereinafter referred to as Transferee, and STEINFELD PROPERTIES, INC., a Florida corporation, hereinafter referred to as Transferor.

WITNESSETH:

WHEREAS, Transferor is a corporation duly organized and existing under the laws of the State of Florida; and

WHEREAS, Transferee is a corporation duly organized and existing under the laws of the State of Florida; and

WHEREAS, Transferor and Transferee have agreed that Transferor shall merge into Transferee upon the terms and conditions and in the manner set forth in this Agreement, and in accordance with the applicable laws of the State of Florida.

NOW, THEREFORE, in consideration of the mutual covenants, agreements, provisions, grants, warranties and representations contained in this Agreement, and in order to consummate the transactions described above, Transferor and Transferee, the constituent corporations to this Agreement, agree as follows:

1. Transferor and Transferee agree that Transferor shall be merged into Transferee, as a single corporation, upon the terms and conditions of this Agreement, and that Transferee shall continue under the laws of the State of Florida as the surviving corporation (the "Surviving Corporation"), and they further agree as follows:

a. The purposes, the registered agent, the address of the registered office, number of directors and the capital stock of the Surviving Corporation shall be as appears in the Articles of Incorporation of Transferee as on file with the office of the Secretary of State of the State of Florida on the date of this Agreement. The terms and provisions of the Articles of Incorporation are incorporated in this Agreement. From and after the effective date and until further amended, altered or restated as provided by law, the Articles of Incorporation separate and apart from this Agreement shall be and may be separately certified as Articles of Incorporation of the Surviving Corporation.

b. By-Laws of Transferee in effect on the effective date shall be the By-Laws of the Surviving Corporation until they shall be altered, amended or repealed, or until new By-Laws are adopted as provided therein.

c. The persons who upon the effective date of the merger shall constitute the Board of Directors of the Surviving Corporation shall be the persons constituting the Board of Directors of Transferee on the effective date. If on the effective date of the merger any vacancy exists on the Board of Directors of the Surviving Corporation, that vacancy may be filled in the manner provided in the By-Laws of the Surviving Corporation. The Directors of Transferee are David R. Steinfeld and Vera J. Steinfeld.

d. The persons who upon the effective date of the merger shall constitute the officers of the Surviving Corporation shall be the persons constituting the officers of the Transferee on the effective date. The officers of Transferee are as follows:

David R. Steinfeld	President
Vera J. Steinfeld	Vice President
David R. Steinfeld	Secretary and Treasurer

2. This Agreement has been consented to by the shareholders of Transferor and Transferee (the "Constituent Corporations") in accordance with §607.0704 of the Florida Business Corporation Act, on July 19, 1999.

3. The merger of Transferor and Transferee shall become effective on August 1, 1999 (the "Effective Date").

4. When this Agreement shall have been approved, signed, acknowledged and filed, the separate existence of Transferor shall cease and Transferor shall be merged into the Surviving Corporation in accordance with this Agreement, and the Surviving Corporation shall continue unaffected and unimpaired by the merger and shall possess all of the rights, privileges, powers, franchises, patents, trademarks, licenses and registrations, both of a public and private nature, and shall be subject to all the restrictions, disabilities and duties of the Transferor so merged, and all and singular the rights, privileges, powers, franchises, patents, trademarks, licenses and registrations of the Transferor; and all property, real, personal and mixed, and all debts due to the Transferor on whatever account as well as for stock subscriptions as all other things in action or belonging to the Transferor shall be vested in the Surviving Corporation; and all property, rights, privileges, powers, franchises, patents, trademarks, licenses and registrations and every other interest thereafter shall be as effectually the property of the Surviving Corporation as they were of the Transferor; and the title to any real estate, whether vested by deed or otherwise in the Transferor under the laws of the State of Florida, or any other state where real estate may be located, shall automatically vest in the Surviving Corporation and shall not revert or in any way be impaired by reason of the merger, provided that all rights of creditors and all liens upon the property of the Transferor shall be preserved unimpaired; and all debts, liabilities and duties of the Transferor shall then attach to the Surviving Corporation and may be enforced against it to the same extent as if those debts, liabilities and duties had been incurred or contracted by it.

5. On the Effective Date, by virtue of the merger and without any action on the part of the shareholders of the parties hereto, all common stock in each of the corporations that are a party hereto shall be surrendered. Thereafter, the 1,000 authorized shares, \$1.00 par value, of the Surviving Corporation shall be reissued as follows:

600 shares to David R. Steinfeld and Vera J. Steinfeld, as Co-Trustees of the David R. Steinfeld Revocable Trust dated March 10, 1992.

400 shares to Vera J. Steinfeld and David R. Steinfeld, as Co-Trustees of the Vera J. Steinfeld Revocable Trust dated March 10, 1992.

6. As soon as practicable after the effective date, Transferee shall issue and deliver, in accordance with this Paragraph 6, to the shareholders of Transferor and Transferee certificates for the number of whole shares of Transferee stock to which they shall have become entitled under this Agreement. After the effective date of the merger, each of those Transferor and Transferee shareholders may surrender his or her certificate or certificates previously representing Transferor and Transferee stock to Transferee, and thereafter shall be entitled to receive in exchange a certificate or certificates representing the number of shares of Transferee stock to which they shall have become entitled under this Agreement. Until surrendered, each outstanding certificate that, before the effective date of the merger, represented shares of Transferor stock shall be deemed for all corporate purposes, other than payment of dividends, to evidence ownership of the respective share of Transferee stock into which they shall have been converted.

7. Transferor and Transferee shall each take all appropriate corporate action to comply with the applicable laws of the State of Florida in connection with the contemplated merger.

8. Upon the effective date the transfer, the books of Transferor shall be closed and no transfer of shares of Transferor stock shall be made or consummated thereafter.

9. In case at any time after the effective date the Surviving Corporation shall determine that any further conveyance, assignment or other document or any further action is necessary or desirable to vest in the Surviving Corporation full title to all properties, assets, rights, privileges and franchises of Transferor, the officers and directors of the Transferor shall execute and deliver all instruments and take all action the Surviving Corporation may determine to be necessary or desirable in order to vest in and confirm to the Surviving Corporation title to and possession of all those properties, assets, privileges and franchises, and otherwise carry out the purpose of this Agreement.

10. This Agreement embodies the entire agreement between the parties. There have been and are no agreements, covenants, representations or warranties between the parties other than those expressly stated or expressly provided for in this Agreement.

11. This Agreement is made pursuant to and shall be construed under the laws of the State of Florida. It shall inure to the benefit of and be binding upon Transferor and Transferee, and their respective successors and assigns; nothing in this Agreement, expressed or implied, is

intended to confer upon any other person any rights or remedies upon or by reason of this Agreement.

12. Notwithstanding anything to the contrary contained herein, this Plan and Agreement of Merger may be terminated by the Board of Directors of either of the corporations which are a party hereto at any time prior to the filing of the Articles of Merger.

13. It is the intent of the parties that this Plan and Agreement of Merger comply with Section 368(a) of the Internal Revenue Code.

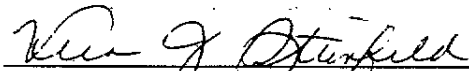
IN WITNESS WHEREOF, World of Denim, Inc. and Steinfeld Properties, Inc. have caused this Plan and Agreement of Merger to be signed in their corporate names by their respective Presidents and their respective Secretaries, with the seals of the corporations as of the day and year first above written.

WORLD OF DENIM, INC.

By: 

David R. Steinfeld, President

ATTEST:


Vera J. Steinfeld, Secretary


[Corporate Seal]

STEINFELD PROPERTIES, INC.

By: 

David R. Steinfeld, President

ATTEST:


Vera J. Steinfeld, Secretary

[Corporate Seal]