

U41838

Matthew E. Morrill, P.A.

INTERNATIONAL BUILDING
PENTHOUSE WEST
2465 EAST SUNRISE BOULEVARD
FORT LAUDERDALE, FLORIDA 33304

TELEPHONE: (954) 563-4005

TELECOPIER: (954) 566-7754

April 17, 1997

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-04/21/97--01165--002
*****122.50 *****122.50

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

RE: NEXT, INC. MERGER WITH CAAIA OHIO, INC.

Dear Sir or Madam:

Please find enclosed a Plan of Merger (along with one copy) for filing with the Department of State for the above-referenced corporation (Next, Inc.). I am enclosing the following along with the Plan:

1. My check made payable to the Department of State in the amount of One Hundred Twenty-Two and 50/100 Dollars (\$122.50) which represents Thirty-Five and 00/100 Dollars (\$35.00) for each corporation merging and Fifty-Two and 50/100 Dollars (\$52.50) for a certified copy of the filing.

2. A return-addressed, stamped envelope.

If you have any questions regarding the filing of this document, please contact me. Thank you for your assistance in this matter.

Very truly yours,

Matthew E. Morrill

Matthew E. Morrill

MEM/cjp
Enclosures
DMCORP.LTR/NEXT.RSK/ASI

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 APR 22 PM 2:48
Merrill

JUN 27 1997



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

April 30, 1997

Matthew E. Morrall, P.A.
2455 E. Sunrise Blvd.
Penthouse West
Ft. Lauderdale, FL 33304

SUBJECT: NEXT, INC.
Ref. Number: V41838

We have received your document for NEXT, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

Articles of Merger must be submitted along with the Plan of Merger. The Articles of Merger are prepared pursuant to 607.1105, Florida Statutes.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6908.

Steven Harris
Corporate Specialist

Letter Number: 397A00022464

ARTICLES OF MERGER
Merger Sheet

MERGING:

NEXT, INC., a Florida corporation, V41838

INTO

CAAIA OHIO, INC., an Ohio corporation not qualified in Florida

File date: June 27, 1997

Corporate Specialist: Thelma Lewis

ARTICLES OF MERGER

OF

CAAIA OHIO, INC.

AND

NEXT, INC.

FILED
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
97 JUN 27 PM 2:48

Pursuant to Section 607.1105 of the Florida Statutes, the undersigned corporations, NEXT, INC., a Florida corporation, and CAAIA OHIO, INC., an Ohio corporation, adopt the following Articles of Merger for the purpose of merging NEXT, INC. and CAAIA OHIO, INC.:

PLAN OF MERGER

1. The Agreement and Plan of Merger setting forth the terms and conditions of the merger of NEXT, INC. And CAAIA OHIO, INC. is attached to these Articles as an Exhibit and incorporated herein by reference.

ADOPTION OF PLAN

2. (a) There are one hundred (100) shares of common stock, each of One and 00/100 Dollar (\$1.00) par value of NEXT, INC. issued and outstanding that were entitled to vote on the Agreement and Plan of Merger, all of which voted in favor of the Agreement and Plan of Merger on April 1, 1997.

(b) There are one hundred (100) shares of common stock, each of One and 00/100 Dollar (\$1.00) par value of CAAIA OHIO, INC. issued and outstanding that were entitled to vote on the Agreement and Plan of Merger, all of which voted in favor of the Agreement and Plan of Merger on April 1, 1997.

EFFECTIVE DATE

3. The Agreement and Plan of Merger shall be effective on April 1, 1997.

IN WITNESS WHEREOF, each of the undersigned corporations has caused these

Articles to be signed as of April 1, 1997.

CAAIA OHIO, INC., an Ohio corporation

By: Craig L. Stout
Name: CRAIG L. STOUT
Title: DIRECTOR

NEXT, INC., a Florida corporation

By: William F. Comiskey, Jr.
Name: WILLIAM F. COMISKEY, JR.
Title: PRESIDENT

STATE OF OHIO)

COUNTY OF CUYAHOGA)

The foregoing instrument was acknowledged before me this JUNE 25, 1997,
by Craig L. Stout, Director, of CAAIA OHIO, INC., an Ohio
corporation, on behalf of the corporation. He/She is personally known to me or has
produced _____ as identification.

RONALD P. FRIEDBERG, Attorney
NOTARY PUBLIC - STATE OF OHIO
My Commission Has No Expiration Date
Section 147.03 R. C.

Ronald P. Friedberg
(Signature of Person Taking Acknowledgment)

(Name Typed, Printed or Stamped)

(Title or Rank)

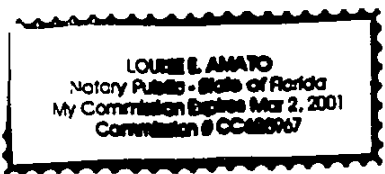
(Serial Number, if any)

My Commission Expires:

STATE OF)

COUNTY OF)

The foregoing instrument was acknowledged before me this 06/09, 1997, by William F. Comiskey, Jr., President, of NEXT, INC., a Florida corporation, on behalf of the corporation. He is personally known to me or has produced _____ as identification.



Louise E. Amato
(Signature of Person Taking Acknowledgment)

LOUISE E. AMATO
(Name Typed, Printed or Stamped)

(Title or Rank)

(Serial Number, if any)

My Commission Expires: 3/2/01

Mergr.Art/NEXT RSK/ASI

PLAN OF MERGER

This Plan of Merger (the "Plan") is entered into as of April 1, 1997, among CAAIA OHIO, INC., an Ohio corporation (the "Company"), and NEXT, INC., a Florida corporation (the "Merger Corporation").

RECITALS

The boards of directors and shareholders of Merger Corporation and the Company have determined that it is advisable and in the best interests of each such corporation and its respective shareholders that Merger Corporation be merged (the "Merger") with and into the Company on the terms and subject to the conditions set forth herein.

ARTICLE I THE MERGER

At the Effective Time (as defined in ARTICLE V hereof), Merger Corporation shall be merged with and into the Company in accordance with the Florida Business Corporation Act (the "FBCA"), and the separate existence of Merger Corporation shall cease and the Company shall thereafter continue as the surviving corporation (the "Surviving Corporation") an Ohio corporation, doing business under the laws of the State of Florida.

ARTICLE II THE SURVIVING CORPORATION

A. At the Effective Time, the Articles of Incorporation of the Company, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation.

B. At the Effective Time, the Bylaws of the Company, as in effect immediately prior to the Effective Time, shall be the Bylaws of the Surviving Corporation, until thereafter altered, amended or repealed in accordance with the FBCA and the Articles of Incorporation and Bylaws of the Surviving Corporation.

C. At the Effective Time, the officers and directors of the Company shall be the officers and directors of the Surviving Corporation until their successors are elected and have qualified.

ARTICLE III
MANNER AND BASIS OF CONVERTING SHARES

A. At the Effective Time, each share of common stock of the Company, One and 00/100 Dollar (\$1.00) par value per share (the "Company Common Stock"), which shall be issued and outstanding (other than shares of Company Common Stock held in treasury) shall, by virtue of the Merger and without any action on the part of the holder thereof, be converted into the right to receive cash and shares of common stock, One Cent (\$.01) par value per share, of INTERNATIONAL ALLIANCE SERVICES, INC., a Delaware corporation and the parent of Merger Corporation ("IASI Common Stock") as set forth in the attached Merger Agreement.

B. At the Effective Time, each share of the Company Common Stock held in treasury shall be canceled and extinguished without any conversion thereof.

C. At the Effective Time, each right to acquire shares of Company Common Stock, to the extent that any such rights exist, which shall be issued and outstanding shall, by virtue of the Merger and without any action on the part of the holder thereof, be converted into the right to acquire shares of IASI Common Stock.

D. At the Effective Time, each share of common stock of Merger Corporation, One and 00/100 Dollar (\$1.00) par value per share, issued and outstanding immediately prior to the Effective Time, shall be automatically converted into one (1) share of Company Common Stock, which shall be the only outstanding common stock of the Surviving Corporation immediately following the Effective Time.

ARTICLE IV
EFFECT OF MERGER

At the Effective Time, all property, rights, privileges, powers and franchises of the Company and Merger Corporation shall vest in the Surviving Corporation, and all liabilities and obligations of the Company and Merger Corporation shall become liabilities and obligations of the Surviving Corporation.

ARTICLE V
EFFECTIVE TIME

As used in this Agreement, the term "Effective Time" shall mean the date and time of filing of Articles of Merger with the Department of State of the State of Florida.

IN WITNESS WHEREOF, each of the parties has caused this Plan to be executed

on its behalf as of the date first written above.

CAAIA OHIO, INC., an Ohio corporation

By: Craig L. Stout
Name: Craig L. Stout
Title: Director

NEXT, INC., a Florida corporation

By: William F. Comiskey, Jr.
Name: William F. Comiskey, Jr.
Title: President

Mergr.Pln/NEXT.RSK/IASI