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March 10, 1999

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Florida Department of State
DIVISION OF CORPORATIONS
The Capitol
P.O. Box 6327
Tallahassee, FL 32314

Federal Express

**Re: Plan of Merger
between J&B IMPORTERS, INC. and J&B IMPORTERS WEST, INC.**

Gentlemen/Ladies:

Enclosed herewith is original and one copy of Articles of Amendment of the Articles of Incorporation of J&B Importers, Inc. for filing in connection with the above captioned matter. I am enclosing my check in the amount of \$ 87.50 representing the fee to file the Articles of Amendment (\$35.00) and a certified copy of same (\$52.50). I am, also, enclosing a stamped addressed envelope for your convenience in forwarding back the certified copy.

Sincerely yours,

Harold A. Turtleaub

HAT/ct
Enclosures (4)

*Spoke to Harold
3-16-99 about Eff. Date
DHS*
*Ameroid
3-17-99
DHS*

FILED
99 MAR 11 AM 11:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

99 MAR 11 AM 11:32

CLERK OF STATE
TALLAHASSEE, FLORIDA

**Articles of Amendment of the Articles of Incorporation
of
J&B IMPORTERS, INC.**

The undersigned corporation adopts the following articles of amendment to its articles of incorporation:

ARTICLE ONE

The name of the corporation is J&B IMPORTERS, INC.

ARTICLE TWO

The following amendment to the Articles of Incorporation was adopted on December 15, 1997.

Article III is amended to read:

The maximum number of shares of stock that this corporation is authorized to have out-standing 10,000 and shall be divided into voting and non-voting stock as follows:

- (a) 9628 shares of voting stock; and
- (b) 372 shares of non-voting stock.

ARTICLE THREE

The number of shares of the corporation outstanding and entitled to vote at the time of such adoption was 100 shares.

ARTICLE FOUR

The number of shares voted for such amendment was 100 shares; the number of shares voted against such amendment was 0 shares.

ARTICLE FIVE

The manner in which any exchange, reclassification, or cancellation of issued shares provided for in the amendment shall be effected is by the execution of the Resolution of Directors of J&B IMPORTERS, INC. to Recapitalize Capital Stock and the execution of these Articles of Amendment of the Articles of Incorporation of J&B IMPORTERS, INC.

ARTICLE SIX

The effective date of this Amendment to Articles of Incorporation shall be

MARCH 11, 1999.

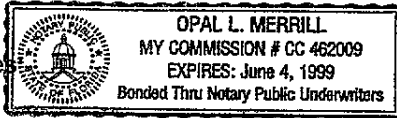
Ben Joannou, Sr.
Ben Joannou, Sr., President

Crystal Joannou
Crystal Joannou, Secretary

STATE OF FLORIDA
COUNTY OF DADE

The Foregoing Instrument was acknowledged before me this 9th day of Mar, 1999 by Ben Joannou, Sr., President of J&B IMPORTERS, INC., a Florida corporation, on behalf of the corporation. He is personally known to me or has produced _____ as identification.

My commission expires:



Opal L. Merrill
Notary Public

STATE OF FLORIDA
COUNTY OF DADE

The Foregoing Instrument was acknowledged before me this 9th day of Mar, 1999 by Crystal Joannou, Secretary of J&B IMPORTERS, INC., a Florida corporation, on behalf of the corporation. She is personally known to me or has produced _____ as identification.

My commission expires:



Opal L. Merrill
Notary Public