

659171

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FILED OF STATE
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
91 DEC 23 AM 8:59

DECEMBER 19, 1997

SECRETARY OF STATE
DIVISION OF CORPORATIONS
THE CAPITOL
409 E. GAINES STREET
TALLAHASSEE, FL 32301

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****122.50 ****122.50

RE: ARTICLES OF MERGER
SUN MANUFACTURING CORPORATION
FLOPPERS, INC.

DEAR SIR OR MADAM:

ENCLOSED PLEASE FIND AN ORIGINAL AND A COPY OF THE ABOVE REFERENCED ARTICLES OF MERGER AND PLAN OF MERGER FOR SUN MANUFACTURING CORP. AND FLOPPERS, INC., EFFECTIVE JUNE 30, 1997. SUN MNAUFACTURING CORP. WILL BE THE SURVIVING CORPORATION. THE ARTICLES AND PLAN WERE DULY ADOPTED BY THE BOARD OF DIRECTORS OF EACH COMPANY AND RATIFIED BY THE UNANIMOUS CONSENT OF THE SHAREHOLDERS.

PLEASE RETURN A CERTIFIED COPY OF THE ARTICLES TO THE ABOVE ADDRESS. IF YOU HAVE ANY QUESTIONS, PLEASE CALL OUR OFFICE. THANK YOU.

VERY TRULY YOURS,

NEAL E. FARR, ESQ.

MJK

ENCLOSURES

Merger.
01-06-98
CC

ARTICLES OF MERGER
Merger Sheet

MERGING:

FLOPPERS, INC., A Florida Corporation, #J31748

INTO .

SUN MANUFACTURING CORPORATION, a Florida corporation, 659171

File date: December 23, 1997

Corporate Specialist: Cheryl Coulliette

ARTICLES OF MERGER
OF
FLOPPERS, INC., A FLORIDA CORPORATION,
INTO
SUN MANUFACTURING CORPORATION, A FLORIDA CORPORATION,

FILED
SECRETARY OF STATE
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ARTICLES OF Merger between Floppers, Inc., a Florida corporation ("Floppers") and Sun Manufacturing Corporation, a Florida corporation ("Sun").

Pursuant to s. 607.1105 of the Florida Business Corporation Act (the "Act") Floppers, Inc. and Sun Manufacturing Corporation adopt the following Articles of Merger.

1. The Agreement and Plan of Merger dated ("Plan of Merger"), between Floppers, Inc. and Sun Manufacturing Corporation was approved and adopted by the Board of Directors and shareholders of Floppers, Inc. on June 1, 1997 and was adopted by the Board of Directors and shareholders of Sun Manufacturing Corporation on June 1, 1997.

2. Pursuant to the Plan of Merger, all issued and outstanding shares of Floppers' stock will be acquired by means of a merger of Floppers, Inc. into Sun Manufacturing Corporation with Sun being the surviving corporation ("Merger").

3. The Plan of Merger is attached as Exhibit A and incorporated by reference as if fully set forth.

4. Pursuant to s. 607.1105(1)(b) of the Act, the date and time of the effectiveness of the Merger shall be the 30th day of June, 1997.

IN WITNESS WHEREOF, the parties have set their hands this 1st day of June, 1997.

ATTEST:

Floppers, Inc.
a Florida corporation

By: William W. Rosenfeld
William Rosenfeld, President

(Corporate Seal)

ATTEST:

Sun Manufacturing Corporation
a Florida corporation

By: Neal E. Farr
Neal E. Farr, Vice President

(Corporate Seal)

**PLAN OF MERGER
BY AND BETWEEN
SUN MANUFACTURING CORPORATION
AND
FLOPPERS, INC.**

Merger between Sun Manufacturing Corporation, (the "Surviving Corp.") and Floppers, Inc., (the "Disappearing Corp."), (collectively the "Constituent Corporations"). This Merger is being effected pursuant to this Plan of Merger ("Plan") in accordance with s. 607.1101 et seq. of the Florida Business Corporation Act (the "Act").

1. Articles of Incorporation. The Articles of Incorporation of Sun Manufacturing Corp., as previously amended (if applicable) and in effect immediately before the Effective Date of the Merger (the "Effective Date") shall, without any changes, be the Articles of Incorporation of Sun Manufacturing Corp. from and after the Effective Date until further amended as permitted by law.

2. Distribution to Shareholders of the Constituent Corporations. Upon the Effective Date, each share of Floppers, Inc.'s sole class of stock issued and outstanding at that time shall be converted into and exchanged for one share of the sole class of stock of Sun Manufacturing Corp., in accordance with this Plan. Each share of Sun Manufacturing Corp.'s stock that is issued and outstanding on the Effective Date shall continue as outstanding shares of Sun Manufacturing Corp.'s stock. It is the express intent of the Shareholders and Board of Directors of each corporation that the valuation of each of the corporations performed by the independent accountants selected by the respective Boards of Directors shall be the basis for the exchange of shares, so that the respective ownership of stock together with all other aspects of ownership shall be in the same relative proportion after the merger into a single surviving corporation as each respective Shareholder held in each of the respective corporations prior to the merger. No Shareholder of either corporation shall receive all cash or cash equivalents or any other form of economic gain as a result of the merger except for the distribution of the sole class of stock of Sun Manufacturing Corp. Each Shareholder shall stand in the same economic position with respect to the merged, Sun Manufacturing Corp. as the respective Shareholder did prior to the merger.

3. Adoption of Independent Accountant's Valuation. The valuation of the independent accountants is hereby adopted as the official valuation to be utilized for the exchange and distribution of the shares of the sole class of stock of Sun Manufacturing Corp. Incorporated herein by reference and specifically adopted herein is the Schedule of Shareholders reflecting the number of shares which each Shareholder owns in each of the Constituent Corporations and the number of shares which each Shareholder shall own in Sun Manufacturing Corp. subsequent to, and pursuant to, this Plan of Merger.

4. Satisfaction of Rights of Floppers, Inc. Shareholders. All shares of Sun Manufacturing Corp.'s stock into which shares of Floppers, Inc.'s stock shall have been converted and become exchangeable for under this Plan shall be deemed to have been paid in full satisfaction of such converted shares.

5. Fractional Shares. Fractional shares of Sun Manufacturing Corp.'s stock may be issued. Notwithstanding the foregoing, it is the intent of the Shareholders of each corporation and of each Board of Directors that the shares shall be issued in whole shares and not in fractions to the extent practical. For the convenience of accomplishing the merger, the Shareholders have unanimously agreed that fractional shares of less than 0.25 shares shall not be issued, and that fractional shares shall only be issued at the request of the Shareholders in multiples of 0.50 shares. No payment shall be made by the company of the cash equivalent of such fractions or less. Each shareholder who foregoes a cash distribution shall have such equivalent amount credited to that Shareholder's capital account as additional paid-in capital. Any Shareholder receiving an economic benefit of such fractional share (or less), shall report the cash equivalent amount in the appropriate manner for federal and state income tax purposes.

6. Effect of Merger. On the Effective Date, the separate existence of Floppers, Inc. shall cease, and Sun Manufacturing Corp. shall be fully vested in Floppers, Inc.'s rights, privileges, immunities, powers, and franchises, subject to its restrictions, liabilities, disabilities, and duties, all as more particularly set forth in s. 607.1106 of the Act.

7. Supplemental Action. If at any time after the Effective Date Sun Manufacturing Corp. shall determine that any further conveyances, agreements, documents, instruments, and assurances or any further action is necessary or desirable to carry out the provisions of this Plan, the appropriate officers of Sun Manufacturing Corp. or Floppers, Inc., as the case may be, whether past or remaining in office, shall execute and deliver, on the request of Sun Manufacturing Corp., any and all proper conveyances, agreements, documents, instruments, and assurances and perform all necessary or proper acts, to vest, perfect, confirm, or record such title thereto in Sun Manufacturing Corp., or to otherwise carry out the provisions of this Plan.

8. Filing with the Florida Secretary of State and Effective Date. Upon the Closing, as provided in the Agreement of Merger of which this Plan is a part, Floppers, Inc. and Sun Manufacturing Corp. shall cause their respective President (or Vice President) to execute Articles of Merger in the form attached to this Agreement and upon such execution this Plan shall be deemed incorporated by reference into the Articles of Merger as if fully set forth in such Articles and shall become an exhibit to such Articles of Merger. Thereafter, such Articles of Merger shall be delivered for filing by Sun Manufacturing Corp. to the Florida Secretary of State. In accordance with s. 607.1105 of the Act, the Articles of Merger shall specify the "Effective Date," which shall be June 30th, 1997.

9. Amendment and Waiver. Any of the terms or conditions of this Plan may be waived at any time by the one of the Constituent Corporations which is, or the shareholders of which are, entitled to the benefit thereof by action taken by the Board of Directors of such party, or may be amended or modified in whole or in part at any time before the vote of the shareholders of the Constituent Corporations by an agreement in writing executed in the same manner (but not necessarily by the same persons), or at any time thereafter as long as such change is in accordance with s. 607.1103 of the Act.

10. Termination. At any time before the Effective Date (whether before or after filing of Articles of Merger), this Plan may be terminated and the Merger abandoned by mutual consent of the Boards of Directors of both Constituent Corporations, notwithstanding favorable action by the shareholders of the respective Constituent Corporations.

11. Adoption of Plan of Merger. This Plan of Merger has officially adopted and ratified by the actions of the Board of Directors of each of the Constituent Corporations and by each of the Shareholders of each of the Constituent Corporations at a duly noticed Meeting of Shareholders and Directors of each of the respective Constituent Corporations as certified by the execution of this Plan of Merger by the President and Secretary of each of the Constituent Corporations as set forth below.

Sun Manufacturing Corp.

By: William W. Rosenfeld
President

Affirmed: Kandy Kramer
Secretary

Floppers, Inc.

By: William W. Rosenfeld
President

Affirmed: [Signature]
Secretary

**SCHEDULE OF SHAREHOLDERS
OF
FLOPPERS, INC.
PRIOR TO MERGER**

	# of Shares	% of Ownership
Jeffrey A. Kramer	70	70
William W. Rosenfeld	30	30

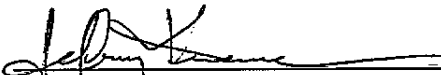
**SCHEDULE OF SHAREHOLDERS
OF
SUN MANUFACTURING CORP.
PRIOR TO MERGER**

Jeffrey A. Kramer	43.334	43.334
Kandy Kramer	43.333	43.333
William W. Rosenfeld	13.333	13.333

**SCHEDULE OF SHAREHOLDERS
OF
SUN MANUFACTURING CORP.
AS SURVIVING CORPORATION**

Jeffrey A. Kramer	54.50	54.50
Kandy Kramer	25.00	25.00
William W. Rosenfeld	20.50	20.50

The foregoing Schedules are unanimously agreed to, ratified and adopted by the Shareholders:



Jeffrey A. Kramer



Kandy Kramer



William W. Rosenfeld