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February 10, 2000

Florida Department of State
Division of Corporations
P.O. Box 6327
409 East Gaines St.
Tallahassee, FL 32399

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-02/14/00--01090--006
*****70.00 *****70.00

RE: Merger of Florida Corporation into Minnesota Corporation

Dear Ms. Harris:

We represent Gibraltar Steel Corporation of New York. That corporation wishes to merge its Florida subsidiary, Hughes Manufacturing, Inc. ("Hughes"), into its Minnesota subsidiary, United Steel Products Company, Inc. ("United"). In connection therewith, we enclose the following:

Articles of Merger of Hughes and United executed by the sole director and CEO of Hughes and the President and sole director of United, as well as by the sole director of their parent corporation, Gibraltar Steel Corporation of New York.


Plan of Merger of Hughes and United executed by the sole director of each of Hughes, United, and Gibraltar Steel Corporation of New York.

Check for \$70.00 for the filing fee.

Please send evidence of filing of this merger to me, and please call me if you have any questions or require any additional documentation.

Very truly yours,

LIPPES, SILVERSTEIN, MATHIAS & WEXLER LLP


John P. Hains
Florida Bar No. 454801

JPH

cc: Gerald S. Lippes, Esq.

FILED
00 FEB 14 PM 2:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

S. PAYNE FEB 28 2000

Corrected
statute #
ok per Mr.
Hains

merger

ARTICLES OF MERGER
Merger Sheet

MERGING:

HUGHES MANUFACTURING, INC., a FL corp., 275231

INTO

UNITED STEEL PRODUCTS COMPANY, INC., a Minnesota corporation not
qualified in Florida.

File date: February 14, 2000

Corporate Specialist: Susan Payne

ARTICLES OF MERGER

FILED

00 FEB 14 PM 2:40

HUGHES MANUFACTURING, INC.
a Florida corporation
merging with and into

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

UNITED STEEL PRODUCTS COMPANY, INC.
a Minnesota corporation

Pursuant to Section 607.1105 of the Florida Statutes, and Section 302A.621 of the Minnesota Statutes, the undersigned, being the sole Director and Chief Executive Officer of Hughes Manufacturing, Inc., a Florida corporation, and the President of United Steel Products Company, Inc., a Minnesota corporation, each a wholly-owned subsidiary of Gibraltar Steel Corporation of New York, a New York Corporation, hereby adopts these Articles of Merger.

1. The attached Plan of Merger of Hughes Manufacturing, Inc. ("Hughes") and United Steel Products Company, Inc. ("United") has been adopted by Gibraltar Steel Corporation of New York, the corporation that owns all of the issued and outstanding shares of each of Hughes and United.

2. Immediately prior to the merger, Hughes had 34,692 shares of common stock, par value \$.10 per share, outstanding.

3. Immediately prior to the merger, United had outstanding 41,300 shares of voting common stock, par value \$.10 per share, and 348,314 shares of non-voting common stock, par value \$.10 per share.

4. The principal office of United is:

United Steel Products Company, Inc.
3556 Lakeshore Road
Buffalo, New York 14219

5. United is deemed to have appointed the Florida Secretary of State as its agent for service of process, in a proceeding to enforce any obligation or rights of any dissenting shareholders of Hughes. United has agreed to

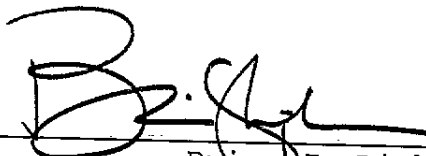
promptly pay to any such dissenting shareholders of Hughes the amount, if any, to which they are entitled under Section 607.1302 of the Florida Statutes.

6. Gibraltar Steel Corporation of New York waives mailing of these Articles of Merger pursuant to §302A.621(4) of the Minnesota Statutes.

7. The plan of merger was adopted by the corporate shareholder of each of United and Hughes on February 1, 2000.

HUGHES MANUFACTURING, INC.

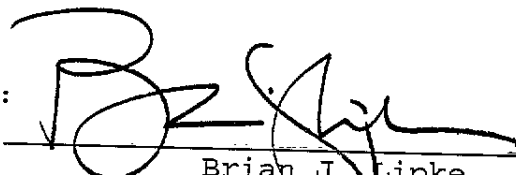
By:



Brian J. Lipke
Sole Director and Chief Executive Officer

UNITED STEEL PRODUCTS COMPANY, INC.

By:



Brian J. Lipke
President and Sole Director

GIBRALTAR STEEL CORPORATION OF NEW YORK

By:



Brian J. Lipke
Sole Director

PLAN OF MERGER

HUGHES MANUFACTURING, INC.
a Florida corporation
with and into

UNITED STEEL PRODUCTS COMPANY, INC.
a Minnesota corporation

The undersigned, being the sole Director of Gibraltar Steel Corporation of New York, a New York corporation which owns all of the issued and outstanding shares of each of Hughes Manufacturing, Inc. and United Steel Products Company, Inc., hereby adopts this Plan of Merger for and is causing it to be submitted in compliance with Section 607.1101 of the Florida Statutes and Section 302A-621 of the Minnesota Statutes.

Parties

1. The names of the constituent corporations are:

Hughes Manufacturing, Inc., a Florida corporation

United Steel Products Company, Inc., a Minnesota corporation

2. The name of the surviving corporation is:

United Steel Products Company, Inc., a Minnesota corporation

Terms and Conditions

3. The terms and conditions of the merger are as follows:
The merger shall have the effects set forth in Section 607 of the Florida Statutes and in the Corporation Law of the State of Minnesota, Chapter 302A of the Minnesota Statutes. On the effective date of the merger:

(a) the separate existence of Hughes Manufacturing, Inc. ("Hughes") shall cease;

(b) United Steel Products Company, Inc. ("United"), as the survivor of the merger, shall have all the rights,

privileges, and immunities of each of Hughes and United;

(c) all real and personal property, tangible and intangible, belonging to Hughes shall be vested in United Steel Products Company, Inc. without any further act or deed, and no title to any property of Hughes Manufacturing, Inc. shall be impaired by reason of the merger;

(d) United, as survivor of the merger, shall be liable for all of the obligations and liabilities of Hughes, and any claim asserted against Hughes or any proceeding to which it is a party shall continue, and may be enforced as if the merger had not taken place.

(e) no rights of creditors or liens on any property of either of Hughes or United shall be impaired by the merger.

4. Upon the merger, the articles of incorporation of United shall continue, without amendment, to govern the corporation as merged with Hughes, and the bylaws of United shall continue, without amendment, to be the bylaws of the corporation.

Approval of the Merger

5. All of the shares of Hughes and all of the shares of United are owned by the same corporate shareholder, Gibraltar Steel Corporation of New York, a New York corporation, and that corporation has approved this Plan of Merger. This merger constitutes a merger of affiliated corporations. The Plan of Merger is adopted by the sole director of the shareholder of each of Hughes and United, and further shareholder approval is not required. Notwithstanding that, the parent corporation has signed this Plan of Merger.

Disposition of Shares of Hughes

6. Upon the merger, the 34,692 shares of Hughes that are issued and outstanding shall be cancelled without consideration. Each share of common stock of United issued and outstanding at the time of the merger shall continue to be issued and outstanding following the merger.

Officers and Directors

7. Each person who is an officer and/or director of United at the effective time of the merger shall continue in his or her position as an officer and/or director of United until the successor of each shall have been elected and qualified.

Effective Time

8. This merger shall be effective upon filing of the required Certificate of Merger with the Secretaries of State of each of Minnesota and Florida.

IN WITNESS WHEREOF, Gibraltar Steel Corporation, by its sole Director, and each of Hughes and United have caused this Plan of Merger to be executed as of this 1st day of February, 2000.

GIBRALTAR STEEL CORPORATION OF NEW YORK

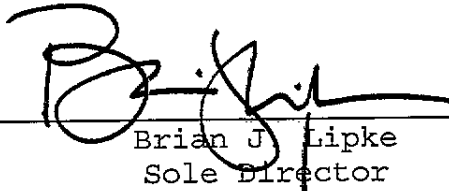
By: _____



Brian J. Lipke
Sole Director

HUGHES MANUFACTURING, INC.

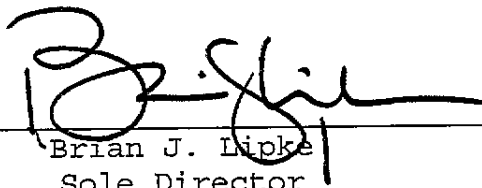
By: _____



Brian J. Lipke
Sole Director

UNITED STEEL PRODUCTS COMPANY, INC.

By: _____



Brian J. Lipke
Sole Director