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*ADMITTED IN FLORIDA AND NEW YORK

August 28, 1998

Florida Secretary of State
Division of Corporations
Amendments Section
Post Office Box 6327
Tallahassee, Florida 32314

Re: Filing of Application by Foreign Profit Corporation to
File Amendment to Application for Authorization to
Transact Business in Florida

The Plus Companies, Inc. f/k/a Gulf and Eastern
Management Services, Inc.

Dear Sir or Madam:

000002633750--1
-09/08/98--01070--011
*****87.50 *****87.50

Enclosed for filing please find the original and a copy of the
Application by Foreign Profit Corporation to File Amendment to
Application for Authorization to Transact Business in Florida for
the above named corporation. Also enclosed is our check in the
amount of \$87.50 to cover the cost of the filing and a certified
copy of the amendment. I understand that the above forms may be
late in being filed. The reason for this is simply because the New
Jersey Department of Treasury took an unreasonably long time in
forwarding a certified copy of amendment to my office. Please
accept the forms despite its tardiness and please return the
certified copy and a copy of the stamped copy of the amendment to
me via U.S. Mail a.s.a.p.

If you have any questions or if there are any problems, please
do not hesitate to contact me.

Sincerely,

K. DiTanna
Kevin DiTanna

N.C.
9-15-98
CC

KAD/pns

Enclosures:

1. Original and Copy of Amendment Form
2. Check in the amount of \$87.50

98 SEP -8 PM 3:15
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PROFIT CORPORATION
APPLICATION BY FOREIGN PROFIT CORPORATION TO FILE AMENDMENT TO
APPLICATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA
(Pursuant to s. 607.1504, F.S.)

FILED
98 SEP -8 PM 3:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

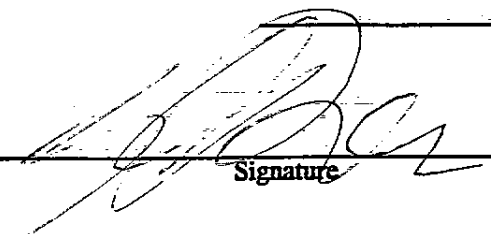
SECTION I
(1-3 MUST BE COMPLETED)

1. GULF AND EASTERN MANAGEMENT SERVICES, INC.
Name of corporation as it appears on the records of the Department of State.
2. NEW JERSEY 3. 05/03/95
Incorporated under laws of Date authorized to do business in Florida

SECTION II
(4-7 COMPLETE ONLY THE APPLICABLE CHANGES)

4. If the amendment changes the name of the corporation, when was the change effected under the laws of its jurisdiction of incorporation? 06/30/98
5. The Plus Companies, Inc.
Name of corporation after the amendment, adding suffix "corporation" "company" or "incorporated," or appropriate abbreviation, if not contained in new name of the corporation.
6. If the amendment changes the period of duration, indicate new period of duration.
- NA
New Duration
7. If the amendment changes the jurisdiction of incorporation, indicate new jurisdiction.

NA
New Jurisdiction

 Sept 1st 1998
Signature Date

Gerald C. Brennan-Brooks President and Director
Typed or printed name Title

STATE OF NEW JERSEY
DEPARTMENT OF TREASURY
FILING CERTIFICATION (CERTIFIED COPY)

THE PLUS COMPANIES, INC.

*I, the Treasurer of the State of New Jersey,
do hereby certify, that the above named business
did file and record in this department the below
listed document(s) and that the foregoing is a
true copy of the
certificate of amendment
as the same is taken from and compared with the
original(s) filed in this office on the date set
forth on each instrument and now remaining on file
and of record in my office.*

IN TESTIMONY WHEREOF, I have
hereunto set my hand and
affixed my Official Seal
at Trenton, this
24th day of August, 1998



James A DiEleuterio, Jr.
Treasurer



Certificate of Incorporation

INB
FILED

of

JAN 15 1987

GULF AND EASTERN MANAGEMENT SERVICES CORP. INC.

JANE BURGIO
Secretary of State

THIS IS TO CERTIFY THAT, there is hereby organized a corporation under and by virtue of N. J. S. 14A:1-1 et seq., the "New Jersey Business Corporation Act."

0341078

1. The name of the Corporation is: Gulf and Eastern Management Services Corp. Inc.

2. The address of the Corporation's initial registered office is: 633 State Highway 27 Iselin, NJ 08830

and the name of the registered agent at such address is: Robert Ciuffreda

3. The purposes for which this Corporation is organized are:

To engage in any activity within the purposes for which Corporations may be organized under the "New Jersey Business Corporation Act." N. J. S. 14A 1-1 et seq.

4. The aggregate number of shares which the Corporation shall have authority to issue is: 2,500 shares with no par value

5. The first Board of Directors of this Corporation shall consist of one Directors and the name and address of each person who is to serve as such Director is:

Name	Address	Zip Code
Robert Ciuffreda	633 State Highway 27, Iselin, NJ	08830

6. The name and address of each incorporator is:

Name	Address	Zip Code
Robert Ciuffreda	633 State Highway 27, Iselin, NJ	08830

In Witness Whereof, each individual incorporator, being over twenty-one years of age has signed this Certificate; or if the Incorporator be a corporation has caused this Certificate to be signed by its duly authorized officers this 14th day of January 1987.

Robert Ciuffreda
ROBERT CIUFFREDA

10032412

CGN
FILED

JUN 30 1998

LONNA R. HOOKS,
Secretary of State,

GULF AND EASTERN MANAGEMENT SERVICES CORP., INC.

CERTIFICATE OF AMENDMENT

The undersigned corporation, organized under the laws of the laws of the State of New Jersey, to amend its certificate of incorporation in accordance with Chapter 9 of the New Jersey Business Corporation Act, hereby certifies:

FIRST: The name of the corporation is Gulf and Eastern Management Services Corp., Inc.

SECOND: To effect in the name of the above noted corporation, paragraph FIRST of the Certificate of Incorporation is amended to read in its entirety as follows:

FIRST: The name of the corporation is amended to The Plus Companies, Inc.

SECOND: The shareholders of the corporation adopted the amendment on June 15, 1998.

THIRD: The number of shares entitled to vote on the amendment was 300, all of which voted for the amendment pursuant to the unanimous written consents of the shareholders.

FOURTH: The foregoing amendment to the Certificate of Incorporation shall become effective immediately.

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J841324

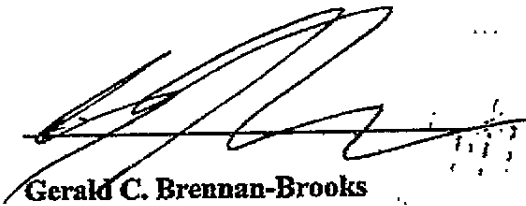
0100324122

IN WITNESS WEHEREOF, Gulf and Eastern Management Services Corp., Inc. has caused its duly authorized office to execute this certificate this 15th day of June, 1998.

GULF AND EASTERN

MANAGEMENT SERVICES CORP., INC.

By:



Gerald C. Brennan-Brooks

President and Director

GULF AND EASTERN MANAGEMENT SERVICES CORP., INC.

CONSENT OF SHAREHOLDERS IN LIEU OF MEETING

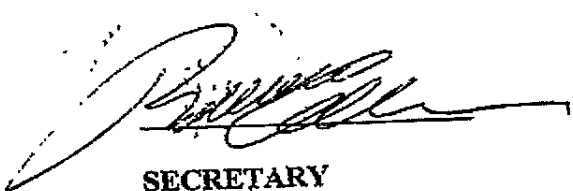
We, the undersigned, being all the shareholders of Gulf and Eastern Management Services Corp, Inc., do hereby consent to the adoption of the following resolutions:

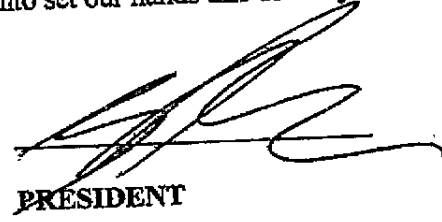
RESOLVED, that paragraph **FIRST** of the Certificate of Incorporation be amended to read in its entirety as follows:

FIRST: The name of the corporation is amended to The Plus Companies, Inc.; and
be it

FURTHER RESOLVED, that the appropriate officers of the corporation are hereby authorized and directed to take all other action which they may deem necessary or appropriate to effect the purposes of these resolutions.

IN WITNESS WHEREOF, we have hereunto set our hands this 15th day of June, 1998.


SECRETARY


PRESIDENT

GULF AND EASTERN MANAGEMENT SERVICES CORP., INC.

CONSENT OF DIRECTORS IN LIEU OF MEETING

We, the undersigned, being all the directors of Gulf and Eastern Management Services Corp, Inc. do hereby consent to the adoption of the following resolutions:

RESOLVED, that paragraph **FIRST** of the Certificate of Incorporation be amended to read in its entirety as follows:

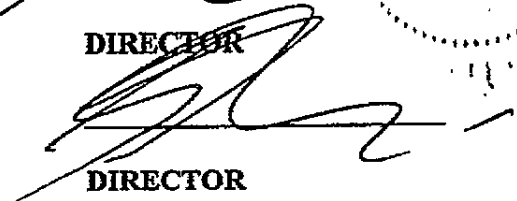
FIRST: The name of the corporation is amended to The Plus Companies, Inc. and be it

FURTHER RESOLVED, that the appropriate officers of the corporation are hereby authorized and directed to submit the foregoing proposed amendments to the shareholders for adoption and to take all other action which they may deem necessary or appropriate to effect the purposes of these resolutions.

IN WITNESS WHEREOF, we have hereunto set our hands this 15th day of June, 1998.



DIRECTOR



DIRECTOR