

COVER LETTER

TO: Registration Section
Division of Corporations

SUBJECT: KAPA, LLC

(Name of Surviving Party)

Please return all correspondence concerning this matter to:

KATIA A. GASPERINA MONTIN

(Contact Person)

PIERO SALUSSOLIA CORPORATE MANAGEMENT, INC

(Firm/Company)

1548 BRICKELL AVENUE

(Address)

MIAMI, FLORIDA 33129

(City, State and Zip Code)

For further information concerning this matter, please call:

KATIA GASPERINA

(Name of Contact Person)

at (305) 604 - 8892

(Area Code and Daytime Telephone Number)

Certified Copy (optional) \$8.75

STREET ADDRESS:
Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

MAILING ADDRESS:
Registration Section
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

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DIVISION OF CORPORATIONS

**Articles of Merger
For
Florida Profit or Non-Profit Corporation**

The following Articles of Merger are submitted to merge the following Florida Profit and/or Non-Profit Corporation(s) in accordance with s. 607.1109 or 617.0302, Florida Statutes.

FIRST: The exact name, form/entity type, and jurisdiction for each merging party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
KAPA R.E., INC	FLORIDA	CORPORATION/ PROFIT
KAPA, LLC	FLORIDA	LIMITED LIABILITY COMPANY

SECOND: The exact name, form/entity type, and jurisdiction of the surviving party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
KAPA, LLC	FLORIDA	LIMITED LIABILITY COMPANY

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THIRD: The attached plan of merger was approved by each domestic corporation, limited liability company, partnership and/or limited partnership that is a party to the merger in accordance with the applicable provisions of Chapters 607, 608, 617, and/or 620, Florida Statutes.

**WRITTEN CONSENT IN LIEU OF A MEETING
OF
THE SOLE MEMBER
OF
KAPA, LLC
(a Florida Limited Liability Company)**

As of May 17, 2007

THE UNDERSIGNED, being the Sole Member of KAPA, LLC, a Florida Limited Liability Company (the "Company"), hereby consent to and approve the following resolutions without a meeting and without prior notice, as of the date first written above:

WHEREAS, Nilois S.r.l., a corporation duly formed and existing under the Law of Republic of Italy ("Nilois"), is the Sole Shareholder of KAPA R.E., INC., a corporation duly formed and existing under the Law of the State of Florida (the "Merging Entity");

WHEREAS, Nicola Schön, an individual, with an address at 101 20th Street, Miami Beach, Florida 33129 is the beneficial owner of Nilois;

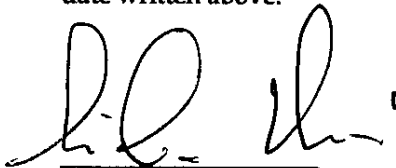
WHEREAS, Nicola Schön is the sole member of the Company;

WHEREAS, it is deemed advisable and in the best interest of the Company and its sole member to merge the Company with and the Merging Entity;

NOW, BE IT RESOLVED, that the terms and conditions of the Agreement and Plan of Merger, as set forth in the form of Exhibit "A" attached hereto and incorporated herein by reference, are hereby approved and adopted; and that the Company is hereby authorized and directed to merge with the Company, pursuant to the terms and conditions of said Agreement and Plan of Merger; and

FURTHER RESOLVED, that Nicola Schön be, and hereby is authorized, empowered and directed to execute any and all documents and to do all other things as may be necessary to effect fully the foregoing resolution.

IN WITNESS WHEREOF, the undersigned have executed this Written Consent as of the date written above.



Nicola Schön
Managing Member

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FOURTH: The attached plan of merger was approved by each other business entity that is a party to the merger in accordance with the applicable laws of the state, country or jurisdiction under which such other business entity is formed, organized or incorporated.

FIFTH: If other than the date of filing, the effective date of the merger, which cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State:

N/A/

SIXTH: If the surviving party is not formed, organized or incorporated under the laws of Florida, the survivor's principal office address in its home state, country or jurisdiction is as follows:

N/A

SEVENTH: If the survivor is not formed, organized or incorporated under the laws of Florida, the survivor agrees to pay to any members with appraisal rights the amount, to which such members are entitled under ss.608.4351-608.43595, F.S.

EIGHTH: If the surviving party is an out-of-state entity not qualified to transact business in this state, the surviving entity:

a.) Lists the following street and mailing address of an office, which the Florida Department of State may use for the purposes of s. 48.181, F.S.:

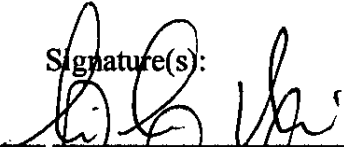

Street address: N/A

Mailing address: N/A

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b.) Appoints the Florida Secretary of State as its agent for service of process in a proceeding to enforce obligations of each limited liability company that merged into such entity, including any appraisal rights of its members under ss.608.4351-608.43595, Florida Statutes.

NINTH: Signature(s) for Each Party:

Name of Entity/Organization:	Signature(s):	Typed or Printed Name of Individual:
KAPA R.E., INC		NICOLA SCHON
KAPA, LLC		NICOLA SCHON

Corporations:	Chairman, Vice Chairman, President or Officer <i>(If no directors selected, signature of incorporator.)</i>
General Partnerships:	Signature of a general partner or authorized person
Florida Limited Partnerships:	Signatures of all general partners
Non-Florida Limited Partnerships:	Signature of a general partner
Limited Liability Companies:	Signature of a member or authorized representative

<u>Fees:</u>	\$35.00 Per Party
<u>Certified Copy (optional):</u>	\$8.75

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FOURTH:

A. The manner and basis of converting the interests, shares, obligations or other securities of each merged party into the interests, shares, obligations or others securities of the survivor, in whole or in part, into cash or other property is as follows:

Please see attached Agreement and Plan of Merger

(Attach additional sheet if necessary)

B. The manner and basis of converting the rights to acquire the interests, shares, obligations or other securities of each merged party into the rights to acquire the interests, shares, obligations or others securities of the survivor, in whole or in part, into cash or other property is as follows:

PLEASE SEE ATTACHED AGREEMENT AND PLAN OF MERGER

(Attach additional sheet if necessary)

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AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER (This "Agreement") is made as of this day of May 18th, 2007 by and between **KAPA R.E., INC.**, a Florida corporation with its principal executive offices at 101 20th Street, Suite 2801, Miami Beach, FL 33139, USA, (hereinafter the "Merging Entity"), and **KAPA, LLC** a Florida Limited Liability Company with its principal executive offices at 101 20th Street, Suite 2801, Miami Beach, Florida 33139 USA (hereinafter the "Surviving Entity").

WITNESSETH

WHEREAS, the Managing Member of the Surviving Entity (as per resolution dated May 17th, 2007) and the Sole Director and Sole Shareholder of the Merging Entity (as per resolution dated May 17th, 2007) decided to be advisable for their general welfare and advantage that the merging Entity be merged with and into the Surviving Entity under the laws of the State of Florida, and that said surviving and continuing entity shall not be a new limited liability company but shall be the Surviving Entity whose existence as a continuing limited liability company under the laws of the State of Florida shall not be affected in any manner by reason of the merger as set forth herein (hereinafter referred to as the "Merger"); and

WHEREAS, no membership certificates of the Surviving Entity will be issued in the Merger due to the fact that the Merging Entity and the Surviving Entity have the same beneficial owner and the membership Certificate of the Surviving Entity has been issued reflecting the beneficial owner equity in the Merging Entity and in the Surviving Entity.

NOW, THEREFORE, in consideration of the premises and the mutual covenants, agreements, provisions, promises and grants hereinafter set forth, the parties hereby agree as follows:

1. The name of the entities which are parties to the merger are **KAPA R.E., INC.** a Florida Corporation (the "Surviving Entity") and **KAPA, LLC** a Florida Limited Liability Company (the "Merging Entity").
2. On the effective date of the merger (as determined in accordance with article 5 below) (the "Effective Date"), the Merging Entity shall be merged with and into the Surviving Entity governed by the laws of the State of Florida.
3. No membership certificates of the Surviving Entity shall be in any way changed or affected by reason of such Merger in the Articles of Organization or Operating Agreement of the Surviving Entity.
4. On the Effective Date, the interests of the Merging Entity shall be canceled and shall not be converted into any membership certificate, rights, obligations, or other securities of the Surviving

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Entity or of any other corporation, nor shall any cash or any other property be paid or delivered in exchange therefore or upon surrender thereof.

6. On the Effective Date, the separate existence of the Merging Entity shall cease, and the Merging Entity and the Surviving Entity shall become a single limited liability company, which shall have the purposes and shall possess all the rights, privileges, powers, franchises and authority, both public and private, and be subject to all the restrictions, disabilities and duties of the Merging Entity and the Surviving Entity; shall be vested with all assets and property, real, personal and mixed, and every interest therein, wherever located, belonging to the Merging Entity and the Surviving Entity.

7. The Merger shall become effective on May 18th 2007 with the State of Florida, (the "Effective Date").

8. The Officers of the Surviving Entity shall not cease from their offices as a result of the Merger.

9. This Agreement may be terminated by the Sole Director and the Managing Member of any entity which is a party hereto notwithstanding approval of the Plan of Merger by the Sole Shareholder of the Merging Entity and the Managing Member of the Surviving Entity which are parties hereto.

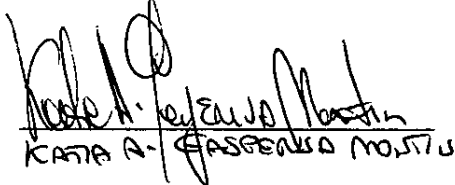
10. This Agreement sets forth the entire understanding and agreement between the parties as to the matters covered herein and supersedes and replaces any prior understanding, agreement, offer, representation, statement or intent, written or oral, with respect thereto.

11. No modifications of or amendments to this Agreement shall be valid unless made in writing signed by both parties and referring specifically to this Agreement.

12. This Agreement may be executed in counterparts, each of which shall constitute an original, but all of which together shall constitute a single instrument

IN WITNESS WHEREOF, the undersigned corporations have caused this Agreement and Plan of Merger to be executed on their behalf by their respective authorized representatives, sealed with their respective corporate seals, on the date first above written.

Witness:


KATA A. PASSEKUSA MORTIS

KAPARE, INC
a Florida Corporation

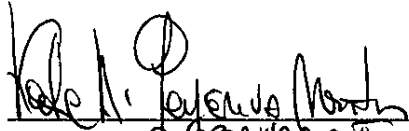


By: Nicola Schön
Title: Director

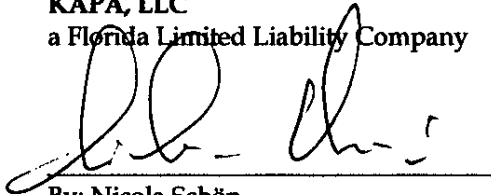
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[SIGNATURES ON FOLLOWING PAGE]

Witness:


KRYSTA A. GAFFNEY

KAPA, LLC
a Florida Limited Liability Company



By: Nicola Schön
Title: Managing Member

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**WRITTEN CONSENT IN LIEU OF A MEETING
OF
THE SOLE DIRECTOR AND SOLE SHAREHOLDER
OF
KAPA R.E., INC.
(a Florida Corporation)**

As of May 17, 2007

THE UNDERSIGNED, being the Sole Director and the Sole Shareholder of KAPA R.E., INC., a Florida corporation (the "Corporation"), hereby consent to and approve the following resolutions without a meeting and without prior notice, as of the date first written above:

WHEREAS, Nilois S.r.l., a corporation duly formed and existing under the Law of Republic of Italy, is the Sole Shareholder of the Corporation;

WHEREAS, Nicola Schön, an individual, with an address at 101 20th Street, Miami Beach, Florida 33129 is the beneficial owner of Nilois S.r.l.;

WHEREAS, Nicola Schön is the sole managing member of KAPA, LLC, a limited liability company duly formed and existing under the law of the State of Florida (the "Surviving Entity");

WHEREAS, it is deemed advisable and in the best interest of the Corporation and its Shareholder to merge the Corporation with and into the Surviving Entity;

NOW, BE IT RESOLVED, that the terms and conditions of the Agreement and Plan of Merger, as set forth in the form of Exhibit "A" attached hereto and incorporated herein by reference, are hereby approved and adopted; and that the Corporation is hereby authorized and directed to merge into the Surviving Entity, pursuant to the terms and conditions of said Agreement and Plan of Merger; and

FURTHER RESOLVED, that Nicola Schön be, and hereby is authorized, empowered and directed to execute any and all documents and to do all other things as may be necessary to effect fully the foregoing resolution.

IN WITNESS WHEREOF, the undersigned have executed this Written Consent as of the date written above.

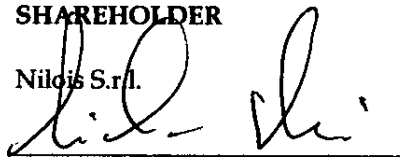
DIRECTOR:



Nicola Schön

SHAREHOLDER

Nilois S.r.l.



By: Nicola Schön, Managing Member

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