



L40474

GunsterYoakley
ATTORNEYS AT LAW

OUR FILE NUMBER: 50044350.09000
Writer's Direct Dial Number: (772) 223-2237
WRITER'S E-MAIL ADDRESS: rhoughton@gunster.com

March 11, 2002

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

200005114202--2
-03/18/02--01087--011
*****43.75 *****43.75

Re: Articles of Merger for Kassel Foam Products, Inc. and Jerry Kassel, Inc.

Ladies and Gentlemen:

Enclosed please find the original and one copy of the above referenced Articles of Merger and the attached Plan of Merger. Upon filing, please return one certified copy of the Articles to the undersigned. Also enclosed is check #2049 in the amount of \$43.75 is enclosed in payment of the following fees:

Filing Fee:	\$ 35.00
Certified Copy:	\$ <u>8.75</u>
Total	\$ 43.75

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-04/09/02--01012--019
*****35.00 *****35.00

Please change your records to reflect that Jerry Kassel, Inc. has been merged into Kassel Foam Products, Inc. and there is no separate existence of Jerry Kassel, Inc.

Your prompt attention to this matter will be greatly appreciated.

Sincerely,

Rodney N. Houghton, Esquire

RNH/RJN/tew:170925.1
Enclosures

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
2002 APR -8 PM 1:50

Merger
LFT
4-9-2002

ARTICLES OF MERGER
Merger Sheet

MERGING:

JERRY KASSEL, INC., a Florida corporation (Document #L40475)

INTO

KASSEL FOAM PRODUCTS, INC., a Florida entity, L40474

File date: April 8, 2002

Corporate Specialist: Louise Flemming-Jackson



GunsterYoakley
ATTORNEYS AT LAW

OUR FILE NUMBER: 50044350.09000

Writer's Direct Dial Number: (772) 223-2229

WRITER'S E-MAIL ADDRESS: rnaberhaus@gunster.com

April 5, 2002

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

**PERSONAL AND
CONFIDENTIAL**

Attn: Louise Flemming-Jackson

**Re: Kassel Foam Products, Inc.
Letter Number 902A00017352**

Dear Ms. Jackson:

In follow-up to our conversation of March 28, 2002, I enclose the following:

1. Copy of your letter of March 22, 2002 requesting additional information and an additional \$35.00 merger fee;
2. Check #83418 in the amount of \$35.00; and
3. Original and one copy of the revised Articles of Merger and Plan of Merger for the merger of Jerry Kassel, Inc. into Kassel Foam Products, Inc. Upon filing, please return one certified copy of the Articles to the undersigned.

In addition, please change your records to reflect that Jerry Kassel, Inc. has been merged into Kassel Foam Products, Inc. so that Jerry Kassel, Inc. no longer exists as a separate entity. We have prepared the 2002 Uniform Business Report (UBR) for Kassel Foam Products, Inc. and will be filing the same with the Division of Corporations under separate cover. We will not be filing a UBR for Jerry Kassel, Inc. as such entity will be merged into Kassel Foam Products, Inc. prior to May 1, 2002, the due date for the UBR.

Should you have any questions or comments, please feel free to call me at (800) 780-1980.

Sincerely,

Robert J. Naberhaus III, Esquire

RJN/tew:172603.1



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

March 22, 2002

Rodney N. Houghton, Esquire
% Gunster Yoakley & Stewart, P.A.
800 SE Monterey Commons Blvd., Suite 200
Stuart, FL 33996-3346

SUBJECT: KASSEL FOAM PRODUCTS, INC.
Ref. Number: L40474

We have received your document for KASSEL FOAM PRODUCTS, INC. and your check(s) totaling \$43.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

For each corporation, the document must contain the date of adoption of the plan of merger or share exchange by the shareholders or by the board of directors when no vote of the shareholders is required.

The fee to file articles of merger or articles of share exchange is \$35 per party to the merger or share exchange. Certified copies are optional and are \$8.75 for the first 8 pages of the document, and \$1 for each additional page, not to exceed \$52.50.

There is a balance due of \$35.00.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6910.

Louise Flemming-Jackson
Corporate Specialist Supervisor

Letter Number: 902A00017352

RECEIVED
02 APR - 8 AM 11:31
DIVISION OF CORPORATIONS

ARTICLES OF MERGER

The following Articles of Merger are submitted in accordance with the Florida Business Corporation Act, pursuant to Section 607.1105, Florida Statutes.

First: The name and jurisdiction of the **surviving** corporation:

<u>Name</u>	<u>Jurisdiction</u>
Kassel Foam Products, Inc.	Florida

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
2002 APR - 8 PM 1:50

Second: The name and jurisdiction of each **merging** corporation:

<u>Name</u>	<u>Jurisdiction</u>
Jerry Kassel, Inc.	Florida

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

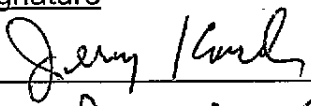
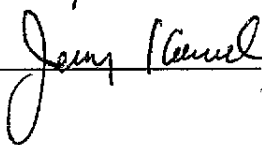
Fifth: Adoption of Merger by **surviving** corporation:

The Plan of Merger was adopted by the Board of Directors of the surviving corporation on 3-5-02. Shareholder approval was not required.

Sixth: Adoption of Merger by **merging** corporation:

The Plan of Merger was adopted by the shareholders of the merging corporation on 3-5-02.

Seventh: SIGNATURES FOR EACH CORPORATION

<u>Name of Corporation</u>	<u>Signature</u>	<u>Typed or Printed Name of Individual and Title</u>
Jerry Kassel, Inc.		Jerry Kassel, President
Kassel Foam Products, Inc.		Jerry Kassel, President

PLAN OF MERGER

The following plan of merger is submitted in compliance with section 607.1101, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

First: The name and jurisdiction of the surviving corporation:

<u>Name</u>	<u>Jurisdiction</u>
Kassel Foam Products, Inc.	Florida

Second: The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>
Jerry Kassel, Inc.	Florida

Third: The terms and conditions of the merger are as follows:

Kassel Foam Products, Inc., a business corporation of the State of Florida, hereby merges Jerry Kassel, Inc., also a business corporation of the State of Florida, into Kassel Foam Products, Inc. pursuant to the provisions of the Florida Business Corporation Act. The separate existence of Jerry Kassel, Inc. shall cease at the effective time and date of the merger, and Kassel Foam Products, Inc. shall continue its existence as the surviving corporation pursuant to the provisions of the Florida Business Corporation Act.

Fourth: The manner and basis of converting the shares of each corporation into shares, obligations, or other securities of the surviving corporation or any other corporation or, in whole or in part, into cash or other property and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, or other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

The issued shares of Jerry Kassel, Inc. shall not be converted in any manner, but each said share which is issued immediately prior to the effective time and date of the merger shall be surrendered and extinguished. The Board of Directors and the proper officers of Kassel Foam Products, Inc. are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.