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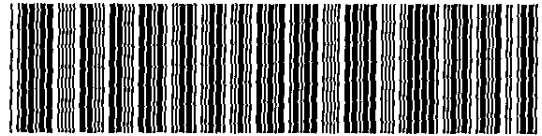
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DIVISION OF CORPORATION
2003 FEB 10 PM 12:21

Amend
LFI
2-12-03



GunsterYoakley
ATTORNEYS AT LAW

OUR FILE NUMBER: 50044350.09000

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

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January 29, 2003

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 702A00021089**

Dear Ms. Jackson:

In follow-up to our recent conversation regarding the procedure for amending the Articles of Merger filed on April 8, 2002 for KASSEL FOAM PRODUCTS, INC., I enclose the following:

1. Amended Articles of Merger for KASSEL FOAM PRODUCTS, INC setting forth the appropriate equity interests of the merged corporation;
2. Check in the amount of \$43.75 which represents \$35.00 for the filing fee to amend the Articles of Merger and \$8.75 for a certified copy of the amended Articles of Merger to be sent to me upon issuance; and
3. Self-addressed postage paid return envelope.

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

Sincerely,

Robert J. Naberhaus III, Esquire

180384.1

Enclosures

cc: Michael Backer, Esq. (with enclosures)
Howard Londner, C.P.A. (with enclosures)

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AMENDMENT TO THE ARTICLES OF MERGER

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

First: The Articles of Merger merging JERRY KASSEL, INC. into KASSEL FOAM PRODUCTS, INC., the surviving Florida corporation, were filed with the Florida Department of State on April 8, 2002, a certified copy of which (i.e. Document # L40474) was issued by the Secretary of State on April 9, 2002.

Second: Jerry Kassel, the former President of both JERRY KASSEL, INC. and KASSEL FOAM PRODUCTS, INC., died on August 31, 2002 and the undersigned, TERRY KASSEL and LEWIS KASSEL, have been appointed as Co-Personal Representatives of the Estate of Jerry Kassel and have also been elected to succeed Jerry Kassel as officers and as board members of KASSEL FOAM PRODUCTS, INC., and thus the undersigned officers have the authority to file this Amendment to the Articles of Merger filed on April 8, 2002.


Third: In the course of administering the Estate of Jerry Kassel, it has come to the attention of the undersigned that the Articles of Merger and Plan of Merger filed on April 8, 2002 did not properly take into account the equity interests of JERRY KASSEL, INC. and therefore this Amendment is necessary to set forth the proper equity interests held by the shareholders of KASSEL FOAM PRODUCTS, INC. as a result of the merger. In this regard, the undersigned set forth the following schedule of share ownership:

<u>SHAREHOLDER</u>	<u>KASSEL FOAM PRODUCTS, INC. EQUITY INTEREST (AFTER MERGER)</u>
Jerry Kassel (i.e. the Estate of)	30.52%
Norma Kassel (i.e. the Estate of)	35.03%
Terry Kassel	8.98%
Stephen Backer	8.98%
Matthew Kassel	7.48%
Daniel Kassel	4.98%
Lewis Kassel	2.49%
Michael Backer	1.5%

Fourth: Shareholder Approval for this Amendment to the Articles of Merger was not required.


Fifth: Signatures for KASSEL FOAM PRODUCTS, INC.

12/13/02
Date



TERRY KASSEL, President and Co-Personal Representative for the Estate of Jerry Kassel

12/13/02
Date



LEWIS KASSEL, Vice-President and Co-Personal Representative for the Estate of Jerry Kassel