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MERGER OR SHARE EXCHANGE

FZ & K HOLDINGS, INC.

Certificate of Status	0
Certified Copy	1
Page Count	10
Estimated Charge	\$78.75

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TALLAHASSEE, FLORIDA

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EFFECTIVE DATE
12/31/05

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ARTICLES OF MERGER
(Profit Corporations)

05 DEC 29 PM 3:18

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

SECRETARY OF STATE
TALLAHASSEE, FLORIDAFirst: The name and jurisdiction of the surviving corporation:NameJurisdictionDocument Number
(If known/ applicable)

F. Z & K Holdings, Inc.

Florida

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Second: The name and jurisdiction of each merging corporation:NameJurisdictionDocument Number
(If known/ applicable)Northeast Fulfillment and Distribution Center,
Inc.

Massachusetts

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.

OR 12 / 31 / 05 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days in the future.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on December 28, 2005

The Plan of Merger was adopted by the board of directors of the surviving corporation on _____ and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on December 28, 2005

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on _____ and shareholder approval was not required.

(Attach additional sheets if necessary)

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature

Typed or Printed Name of Individual & Title

P Z & K Holdings, Inc.

July 9 Friday

William J. Fitzgerald, President

F Z & K Holdings, Inc.

[Signature]

Peter B. Zampine, Treasurer

**Northeast Fulfillment and
Distribution Center, Inc.**

Wm. H. L.

William J. Fitzgerald, President

**Northeast Fulfillment and
Distribution Center, Inc.**

Robert B. Jones

Peter B. Zampine, Treasurer

PLAN OF MERGER
(Merger of subsidiary corporation(s))

The following plan of merger is submitted in compliance with section 607.1104, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

The name and jurisdiction of the parent corporation owning at least 80 percent of the outstanding shares of each class of the subsidiary corporation:

Name

F, Z & K Holdings, Inc.

Jurisdiction

Florida

The name and jurisdiction of each subsidiary corporation:

Name

Northeast Fulfillment and Distribution Center, Inc.

Jurisdiction

Massachusetts

The manner and basis of converting the shares of the subsidiary or parent into shares, obligations, or other securities of the parent 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, and other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

See attached Agreement and Plan of Merger.

(Attach additional sheets if necessary)

If the merger is between the parent and a subsidiary corporation and the parent is not the surviving corporation, a provision for the pro rata issuance of shares of the subsidiary to the holders of the shares of the parent corporation upon surrender of any certificates is as follows:

Not applicable.

If applicable, shareholders of the subsidiary corporations, who, except for the applicability of section 607.1104, F.S. would be entitled to vote and who dissent from the merger pursuant to section 607.1320, F.S., may be entitled, if they comply with the provisions of chapter 607 regarding the rights of dissenting shareholders, to be paid the fair value of their shares.

Other provisions relating to the merger are as follows:

None.

AGREEMENT & PLAN OF MERGER

OF

**NORTHEAST FULFILLMENT AND
DISTRIBUTION CENTER, INC.**

A Massachusetts Corporation

WITH AND INTO

F Z & K HOLDINGS, INC.

A Florida Corporation

December 22, 2005

AGREEMENT AND PLAN OF MERGER (the "Merger Agreement") dated December 22, 2005, by and between Northeast Fulfillment and Distribution Center, Inc., a Massachusetts Corporation ("NEFDC") and F Z & K Holdings, Inc., a Florida Corporation ("FZKHI" or the "Surviving Corporation").

WHEREAS, NEFDC is a wholly-owned subsidiary of FZKHI.

WHEREAS, NEFDC and FZKHI deem it in the best interests of each corporation and their respective stockholders that NEFDC merge into FZKHI pursuant to this Merger Agreement, Sections 607.1101 through 607.1109 of Title XXXVI (Business Organizations) of the Florida Statutes and Section 11.04 of the Massachusetts Business Corporation Act (the "Merger"). Upon consummation of the Merger, NEFDC will cease to exist.

WHEREAS, the intent of NEFDC and FZKHI is (i) that this Merger Agreement constitute a plan of reorganization pursuant to the Internal Revenue Code of 1986, as amended (the "Code") and (ii) that this Merger qualify as a tax-free reorganization within the meaning of Section 368(a)(1)(A) of the Code.

NOW, THEREFORE, NEFDC and FZKHI, each intending to be legally bound hereby and in consideration of the other party joining in the execution and delivery of this Merger Agreement, hereby act and agree as follows:

1. *Merger and Surviving Corporation.* On the Effective Date of the Merger (as hereinafter defined), (a) NEFDC shall be merged with and into FZKHI, (b) FZKHI shall be the surviving corporation and in such capacity is hereinafter sometime referred to as the "Surviving Corporation," and, (c) the separate existence of NEFDC shall cease.
2. *Purposes of Surviving Corporation.* The purposes of the Surviving Corporation shall be as follows:

To acquire, print, publish, sell, deliver or distribute printed materials of every type whatsoever; and to conduct, carry-on and engage in any other business or businesses permitted to be conducted under Chapter 607 of the Florida Business Corporation Act.

3. *Capital Structure of the Surviving Corporation.* The Surviving Corporation is authorized to issue 200,000 shares of common stock, \$0.01 par value (the "Common Stock").
4. *Conversion of Shares.* On the Effective Date of the Merger, each of the shares of common stock of NEFDC issued and outstanding as of the time immediately prior to the Merger becoming effective, and all rights in respect thereof, shall, effective as of the Effective Date of the Merger, by virtue of the Merger be cancelled and no cash, stock or other property shall be delivered in exchange thereof. Thereupon, certificates for shares of common stock of NEFDC shall be cancelled and retired and no transfer of stock certificates shall thereafter be made or recognized. The amount and number of the issued and outstanding shares of common stock of FZKHI owned by F, Z & K Holdings Trust as of the time immediately prior to the Merger becoming effective shall equal the amount and number of shares of the issued and outstanding shares of common stock of FZKHI issued and outstanding immediately after the Merger.
5. *Articles of Incorporation and By-Laws.* Except as expressly amended hereby, the Articles of Incorporation and By-Laws of FZKHI, as in effect on the effective date of the Merger, shall be the Articles of Incorporation and By-Laws, respectively, of the Surviving Corporation.
6. *Officers and Directors.* The Directors and Officers of FZKHI shall continue to serve as the Directors and Officers of the Surviving Corporation, until their resignation or removal or until their successors have been elected and qualified.
7. *Stockholder Approval.* This Merger Agreement shall be submitted to the stockholders of each of NEFDC and FZKHI at a meeting thereof called for the purpose of considering and acting upon this Merger Agreement.
8. *Effective Date of Merger.* As used herein, the term "Effective Date of the Merger" shall mean December 31, 2005, or, if later, the actual date of filing of Articles of Merger with the Secretary of State of the Commonwealth of Massachusetts and the Secretary of State of the State of Florida.
9. *Articles of Merger.* Following the approval of this Merger Agreement by vote of the holders of two-thirds of the shares of each class of stock of NEFDC and FZKHI outstanding and entitled to vote on the question, (i) Articles of Merger consistent with the terms of this Merger Agreement shall be filed with the Secretary of State of the Commonwealth of Massachusetts pursuant to Chapter 11 and Section 1.20 of the Massachusetts Business Corporation Act and (ii) Articles of Merger consistent with

the terms of this Merger Agreement shall be filed with the Secretary of State of the State of Florida pursuant to Sections 607.1101 through 607.1109 of Title XXXVI (Business Organizations) of the Florida Statutes.

10. *Abandonment.* The Merger contemplated by this Merger Agreement may be abandoned by mutual consent and agreement of NEFDC and FZKHI at any time prior to the filing of the Articles of Merger with the Secretary of State of the Commonwealth of Massachusetts or Articles of Merger with the Secretary of State of the State of Florida and shall be abandoned if this Merger Agreement has not been approved by the stockholders of NEFDC and FZKHI on or before December 31, 2006.
11. *Tax Consequences.* For federal income tax purposes, this Merger Agreement is intended to constitute an upstream state law merger. NEFDC, a controlled subsidiary of FZKHI, intends to liquidate into FZKHI in accordance with Sections 332 and 337 of the Internal Revenue Code of 1986, as amended from time to time (the "Code"). NEFDC's distribution of its stock to FZKHI in complete liquidation of NEFDC is a tax free distribution to NEFDC pursuant to Section 337(a) of the Code and a tax-free receipt to FZKHI pursuant to Section 332(a) of the Code.
12. *Tax Clearance.* The Surviving Corporation will be responsible for the payment of all such fees and franchise taxes properly due and owing of both FZKHI and NEFDC.
13. *Effects of the Merger.* As a result of the Merger, all assets of NEFDC, as they exist on the Effective Date of the Merger, shall pass to and vest in FZKHI without any other conveyance, transfer or action on the part of either FZKHI or NEFDC. As a result of the Merger, FZKHI shall be responsible for all of the liabilities of every kind and description of NEFDC existing as of the Effective Date of the Merger.
14. *Further Action.* If, at any time after the Effective Date, any further action is determined by FZKHI to be necessary or desirable to carry out the purposes of this Merger Agreement or to vest the Surviving Corporation with full right, title and possession of and to all rights and property of NEFDC, the officers and directors of FZKHI shall be fully authorized (in the name of NEFDC and otherwise) to take such action.
15. *Miscellaneous.* This Merger Agreement may be amended at any time by the mutual agreement of the parties hereto. This Merger Agreement may not be amended except by an instrument in writing signed on behalf of the parties hereto. The headings of the sections are inserted for convenience of reference only and are not intended to be a part of or to affect the meaning or interpretation of this Merger Agreement. This Merger Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. This Merger Agreement shall be governed by and construed in accordance with the laws of the State of Florida applicable to agreements made and to be performed in such jurisdiction, except to the extent federal law may be applicable.

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[REMAINDER OF PAGE LEFT BLANK; SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Merger Agreement to be executed by their duly authorized officers and their corporate seals to be hereunto affixed and attested by their officers thereunto duly authorized, all as of the day and year first above written.

NEFDC
Northeast Fulfillment and
Distribution Center, Inc.

Corporate Seal

By


William J. Fitzgerald, President

By


Peter B. Zampine, Treasurer

FZKHI
F Z & K Holdings, Inc.

Corporate Seal

By


William J. Fitzgerald, President

By


Peter B. Zampine, Treasurer