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ESTHER A. ZARETSKY
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OF COUNSEL:
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MICHAEL A. LAMPERT

P980000/6926

September 9, 2000

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

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-09/13/00--01075--021
*****70.00 *****70.00

Re; Postal Center Plus, Inc. and Polar Tech, Inc.

To Whom it May Concern,

Enclosed please find the original Articles of Merger of Postal Center Plus, Inc. and Polar Tech, Inc. for filing and the filing fee of \$35 each for a total of \$70.

After the merger is recorded please return the original Articles of Merger to my attention.

Truly yours,

Esther Zaretsky
ESTHER A. ZARETSKY
EZ/af
encl.
cc: client

FILED
00 SEP 13 AM 11:14
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The Articles of Merger
was filed in error
9/13/00 to P93-19467.
There were scrivener's
error in the articles of
merger. 9/24/00 an amended
articles of merger was sent.
We pulled the original merger
and replaced them with the
attached.

merger
T. LEUNG SEP 25 2000

ESTHER A. ZARETSKY
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ADMITTED TO FLORIDA AND NEW YORK BAR

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(Board Certified Real Estate Lawyer)
Jeffrey L. Peters **
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District of Columbia
**Admitted in California and Texas

February 7, 2001

Ms. Thelma Lewis, Supervisor Document Specialist
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Merger of Postal Center Plus, Inc. and Polar Tech, Inc.

Dear Ms. Lewis,

Thank-you for speaking with me today regarding the surviving corporation, **Postal Center Plus, Inc.** I am returning the letter from Doug Spitler, Document Specialist, who would not accept the Amended Articles of Merger to correct the scrivener error. It was clearly the intent of the parties and companies, and from a reading of the entire document, that **Postal Center Plus, Inc.** is the surviving corporation.

Also enclosed are the Amended Articles of Merger and Plan. If you need additional documents please do not hesitate to contact the undersigned.

Truly yours,


ESTHER A. ZARETSKY

EZ/af

encl.

cc: client

ARTICLES OF MERGER
Merger Sheet

MERGING: _____

POLAR TECH, INC., a Florida corporation, P93000019467.

INTO

POSTAL CENTER PLUS, INC., a Florida entity, P98000016926.

File date: September 13, 2000

Corporate Specialist: Thelma Lewis

ARTICLES OF MERGER OF
POSTAL CENTER PLUS, INC.
AND
POLAR TECH, INC.

FILED
00 SEP 13 AM 11:14
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

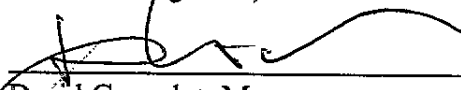
These Amended Articles of Merger are set forth to govern the merger of POSTAL CENTER PLUS, INC. and POLAR TECH, INC., in accordance with a Plan of Merger as follows:

1. POLAR TECH, INC. shall be merged into POSTAL CENTER PLUS, INC. as a wholly owned subsidiary of the parent corporation.
2. The surviving corporation shall be hereafter known as POSTAL CENTER PLUS, INC.
3. The terms and conditions of the merger are that:
 - a. each shareholder of POLAR TECH, INC. shall receive 1 share of POSTAL CENTER PLUS, INC. common stock for each share of POLAR TECH, INC. common stock upon the effective date of the merger. Each shareholder of POLAR TECH, INC. shall surrender its share certificates in POLAR TECH, INC. to the Secretary of POSTAL CENTER PLUS, INC. to effectuate issuance of the replacement certificates.
 - b. all of the assets and liabilities of POLAR TECH, INC. shall be assumed by and belong to POSTAL CENTER PLUS, INC.
4. The Plan of Merger was adopted unanimously by the Board of Directors of each corporation and by all of the Shareholders of each corporation at duly noticed meetings in compliance with Chapter 607 of Florida Statutes this 6th day of September, 2000.
5. The effective date of these Articles of Merger shall be September 6, 2000.

Executed by each Corporate Representative this 6th day of September, 2000.

POSTAL CENTER PLUS, INC.


Emilio Victor Goffi, President


David Gonzalez, Manager

POLAR TECH, INC.


Emilio Victor Goffi, President

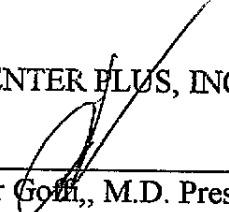
PLAN OF MERGER OF
POSTAL CENTER PLUS, INC.
AND
POLAR TECH, INC.

This Amended Plan of Merger is set forth to govern the merger of POSTAL CENTER PLUS, INC. and POLAR TECH, INC. as follows:

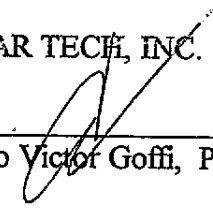
1. POLAR TECH, INC. will be merged into POSTAL CENTER PLUS, INC. and POLAR TECH, INC. upon merger, shall be considered a wholly owned subsidiary corporation of POSTAL CENTER PLUS, INC.
2. The surviving corporations shall be POSTAL CENTER PLUS, INC.
3. The terms and conditions of the merger are that:
 - a. each shareholder of POLAR TECH, INC. shall receive 1 share of POSTAL CENTER PLUS, INC. common stock for each share of POLAR TECH, INC. common stock upon the effective date of the merger. Each shareholder of POLAR TECH, INC. shall surrender its share certificates in POLAR TECH, INC. to the Secretary of POSTAL CENTER PLUS, INC. to effectuate issuance of the replacement certificates.
 - b. all of the assets and liabilities of POLAR TECH, INC. shall be assumed by and belong to POSTAL CENTER PLUS, INC.
4. The effective date of this Plan of Merger shall be September 6, 2000.

This Plan of Merger is conditioned upon the adoption by each corporation in accordance with Chapter 607 of Florida Statutes.

POSTAL CENTER PLUS, INC.


Emilio Victor Goffi, M.D. President

POLAR TECH, INC.


Emilio Victor Goffi, President