

CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & MARTIN  
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

ATTORNEYS AT LAW

1400 HARRIS TOWER

233 PEACHTREE STREET, N. E.

ATLANTA, GEORGIA 30303-1507

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DIRECT DIAL NO. (404) 653-9204

DAVID W. SIEGEL, P.C.  
PARTNER

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HOUSTON, TEXAS 77002-4310  
(713) 658-1818  
TELEX: 168871

WATS  
1-800-342-5829

P98000024702  
March 30, 1998

VIA FEDERAL EXPRESS

Department of State  
Division of Corporations  
409 E. Gaines Street  
Tallahassee, FL 32399  
(850) 487-6052

300002483483--7  
-04/09/98--01012--005  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

Re: Merger of R.B. Surplus Specialities, Inc. a Georgia Corporation, into R.B. Surplus  
Specialities, Inc. a Florida Corporation

Dear Sir/Madam:

Enclosed herewith please find the following items relating to the merger of the above-  
referenced corporations:

1. An original and one (1) conformed copy of Articles of Merger with a copy of the Plan of Merger attached thereto; and
2. A copy of the Notice of Merger provided to the *Marietta Daily*, mailed simultaneously with this filing to demonstrate compliance with O.C.G.A. 14-2-1105.1.

Please return to us in the self-addressed envelope provided a time stamped copy of the Articles of Merger. Thank you for your prompt attention to this matter. Please call me at (404) 659-1410 if you have any questions.

Sincerely,

*David W. Siegel*  
David W. Siegel

DWS/seg  
Enclosures  
22293.1  
980166-000000:3/30/98

*merger*  
*LFS*

*4-9-98*

FILED  
98 APR -7 AM 9:07  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

RECEIVED  
98 MAR 31 AM 7:54  
DIVISION OF CORPORATIONS

ARTICLES OF MERGER  
Merger Sheet

MERGING: -----

R.B. SURPLUS SPECIALTIES, INC., a Georgia corporation (not qualified to  
transact business in Florida)

INTO

**STORE SURPLUS SPECIALTIES, INC.**, a Florida corporation, P98000024702.

File date: April 7, 1998

Corporate Specialist: Louise Flemming-Jackson

CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & MARTIN  
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

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DAVID W. SIEGEL, P.C.  
PARTNER

April 7, 1998

VIA FEDERAL EXPRESS

Department of State  
Division of Corporations  
Attn: Carol Mustain  
409 E. Gaines Street  
Tallahassee, FL 32399  
(850) 487-6052

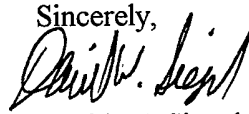
Re: Merger of R.B. Surplus Specialties, Inc. a Georgia Corporation, into Store Surplus Specialties, Inc. a Florida Corporation

Dear Ms. Mustain:

Per your letter dated April 2, 1998, in reference to number **P98000024702**, enclosed please find a check for \$70.00 for filing articles of merger for two (2) parties. The Articles of Merger for R.B. Surplus Specialties, Inc. into Store Surplus Specialties, Inc., are being returned at this time and are included in this package as well.

Please return to us in the self-addressed envelope provided a time stamped copy of the Articles of Merger. If there are any further questions, or any additional information needed, please call me at 404/ 659-1410. Thank you for your prompt attention to this matter.

Sincerely,



David W. Siegel

DWS/seg  
Enclosures

22688.1  
980166-000000:4/7/98

CHAMBERLAIN, HRDLICKA, WHITE, WILLIAMS & MARTIN  
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

COPY

ATTORNEYS AT LAW

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TELEX: 168871

WATS

1-800-342-5829

DIRECT DIAL NO. (404) 653-9204

DAVID W. SIEGEL, P.C.  
PARTNER

March 30, 1998

*Marietta Daily*  
580 Fairgrounds St., SE  
Marietta, Georgia 30060

Dear Sir/Madam:

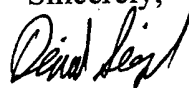
Please publish the following Notice of Merger once per week for two consecutive weeks in accordance with O.C.G.A. 14-2-1105.1. Enclosed with this notice is our check for \$40.00 to cover the costs of publication.

NOTICE OF MERGER

Notice is given that articles or a certificate of merger which will effect a merger by and between Store Surplus Specialties, Inc., a Florida corporation, and R.B. Surplus Specialties, Inc., a Georgia corporation has been delivered to the Secretary of State for filing in accordance with the Georgia Business Corporation Code. The name of the acquiring corporation in the merger is Store Surplus Specialties, Inc., a corporation incorporated in the State of Florida. The registered office of such corporation is located at 35246 U.S. 19 North, Suite 310, Palm Harbor, Florida 34684, and its registered agent at such address is Robert Borenstein.

If you have any questions, please do not hesitate to contact me. Thank you for your assistance.

Sincerely,



David Siegel  
Attorney

DWS/rjw

cc: Mr. Robert Borenstein

22032.1

980166-000000:3/30/98



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

April 2, 1998

CHAMBERLAIN, HRDLICKA, WHITE, ET.AL.  
% DAVID SIEGEL  
233 PEACHTREE STREET, N.E.  
ATLANTA, GA 30303-1507

SUBJECT: STORE SURPLUS SPECIALTIES, INC.  
Ref. Number: P98000024702

This will acknowledge receipt of your correspondence which is being returned for the following reason(s):

The fee to file articles of merger or articles of share exchange is \$35 per party to the merger. Please add an additional \$52.50 for each certified copy requested.

If you have any questions concerning the filing of your document, please call (850) 487-6916.

Carol Mustain  
Corporate Specialist

Letter Number: 298A00017723

**ARTICLES OF MERGER  
of  
R.B. SURPLUS SPECIALTIES, INC.  
Into  
STORE SURPLUS SPECIALTIES, INC.**

FILED  
98 APR -7 AM 10: 07  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Pursuant to Section 607.1105 of the Florida Statutes, the undersigned corporations, Store Surplus Specialties, Inc., a Florida corporation, and R.B. Surplus Specialties, Inc., a Georgia corporation, adopt the following Articles of Merger for the purpose of merging R.B. Surplus Specialties, Inc. into Store Surplus Specialties, Inc.

**Plan of Merger**

1. The Plan of Merger setting forth the terms and conditions of the merger of R.B. Surplus Specialties, Inc. into Store Surplus Specialties, Inc. is attached to these Articles as an exhibit and incorporated herein by reference.

**Adoption of Plan**

2. There are 3000 shares of no par common stock of R.B. Surplus Specialties, Inc. issued and outstanding that were entitled to vote on the Plan of Merger, all shares voted in favor of the Plan of Merger, by unanimous consent dated March 25, 1998.

3. There are 500 shares of no par common stock of Store Surplus Specialties, Inc. issued and outstanding that were entitled to vote on the Plan of Merger, all shares voted in favor of the Plan of Merger, by unanimous consent dated March 25, 1998.

**Effective Date**

4. The Plan of Merger shall be effective on the later of April 1, 1998 or such time as Articles have been filed with both the Georgia and Florida Secretary of State offices.

### Foreign Law

5. The laws of the State of Georgia, the jurisdiction of organization of R.B. Surplus Specialties, Inc., and the laws of the State of Florida, the jurisdiction of organization of Store Surplus Specialties, Inc., permit the merger contemplated by the Plan of Merger, and the laws of both States on fulfillment of all filing and recording requirements set forth by the applicable laws of the States of Georgia and Florida will have been complied with.

IN WITNESS WHEREOF, each of the undersigned corporations has caused these Articles to be signed as of March 25, 1998.

STORE SURPLUS SPECIALTIES, INC.

By: Robert Borenstein  
Robert Borenstein, President

ATTEST:

Robert Borenstein  
Secretary

[SEAL]

R. B. SURPLUS SPECIALTIES, INC.

By: Robert Borenstein  
Robert Borenstein, President

ATTEST:

Robert Borenstein  
Secretary

[SEAL]

## **EXHIBIT "A"**

### **PLAN AND AGREEMENT OF REORGANIZATION**

This is a Plan and Agreement of Merger (Agreement) between R.B. Surplus, Inc., a Georgia corporation, and Store Surplus Specialties, Inc., a Florida corporation.

#### **ARTICLE 1. - PLAN OF MERGER**

##### **Plan Adopted**

A plan of merger of R.B. Surplus Specialties, Inc. and Store Surplus Specialties, Inc., pursuant to Section 607.1101 of the Florida Statutes, and Section 14-2-1101 of the Official Code of Georgia Annotated and Section 368 (a)(1)(A) of the Internal Revenue Code, is adopted as follows:

- (a) R. B. Surplus Specialties, Inc. shall be merged with and into Store Surplus Specialties, Inc., to exist and be governed by the laws of the State of Florida.
- (b) The name of the Surviving Corporation shall be Store Surplus Specialties, Inc.
- (c) When this agreement shall become effective, the separate corporate existence of R.B. Surplus Specialties, Inc. shall cease, and the Surviving Corporation shall succeed, without other transfer, to all the rights and property of R. B. Surplus Specialties, Inc., and shall be subject to all the debts and liabilities of the Merging Corporation in the same manner as if the Surviving Corporation had itself incurred them. All rights of creditors and all liens on the property of each constituent corporation shall be preserved unimpaired, limited in lien to the property affected by the liens immediately prior to the merger.



(d) The Surviving Corporation will carry on business with the assets of R. B. Surplus Specialties, Inc., as well as with the assets of Store Surplus Specialties, Inc.

(e) The shareholders of R. B. Surplus Specialties, Inc. will surrender all of their shares in the manner hereinafter set forth.

(f) In exchange for the shares of R. B. Surplus Specialties, Inc. surrendered by its shareholders, the Surviving Corporation will issue and transfer to these shareholders, on the basis set forth in Article 4 below, shares of its common stock. The Surviving Corporation will amend its Articles of Incorporation as set forth below to provide for issuance of the shares of common stock to be used in the exchange.

(g) The shareholders of Store Surplus Specialties, Inc. will retain their shares as shares of the Surviving Corporation.

(h) The Articles of Incorporation of Store Surplus Specialties, Inc. , as existing on the effective date of the merger, shall continue in full force as the Articles of Incorporation of the Surviving Corporation until altered, amended, or repealed as provided in the Articles or as provided by law.

#### Effective Date

The effective date of the merger shall be the date of April 1, 1998 or such time as Articles have been filed with both the Georgia and Florida Secretary of State offices.

**ARTICLE 2. - REPRESENTATIONS AND WARRANTIES  
OF CONSTITUENT CORPORATIONS**

**Nonsurvivor**

As a material inducement to the Surviving Corporation to execute this Agreement and perform its obligations under this Agreement, R. B. Surplus Specialties, Inc. represents and warrants to the Surviving Corporation as follows:

(a) R.B. Surplus Specialties, Inc. is a corporation duly organized, validly existing, and in good standing under the laws of the State of Georgia , with corporate power and authority to own property and carry on its business as it is now being conducted.

(b) The execution, the delivery, and the performance of this Agreement by R.B. Surplus Specialties, Inc., has been duly authorized and approved by the requisite corporate action of R.B. Surplus Specialties, Inc.

**Survivor**

As a material inducement to R.B. Surplus Specialties, Inc. to execute this Agreement and perform its obligations under this Agreement, Store Surplus Specialties, Inc. represents and warrants to R.B. Surplus Specialties, Inc. as follows:

(a) Store Surplus Specialties, Inc. is a corporation duly organized, validly existing, and in good standing under the laws of the State of Florida, with corporate power and authority to own property and carry on its business as it is now being conducted.

(b) The execution, the delivery, and the performance of this Agreement by Store Surplus Specialties, Inc., has been duly authorized and approved by requisite corporate action of Store Surplus Specialties, Inc.

(c) Store Surplus Specialties, Inc. has an authorized capitalization of 7,500.00, shares of no par common stock par value. As of the date of this Agreement, 500 shares of the common stock are validly issued and outstanding, fully paid, and nonassessable.

### ARTICLE 3. COVENANTS, ACTIONS, AND OBLIGATIONS PRIOR TO THE EFFECTIVE DATE

#### Interim Conduct of Business; Limitations

Except as limited by this Paragraph 3.01, pending consummation of the merger, each of the constituent corporations will carry on its business in substantially the same manner as before and will use its best efforts to maintain its business organization intact, to retain its present employees, and to maintain its relationships with suppliers and other business contacts.

#### Submission to Shareholders

This Agreement shall be submitted separately to the shareholders of the constituent corporations in the manner provided by the laws of the State Florida and the State of Georgia for approval.

## ARTICLE 4. MANNER OF CONVERTING SHARES

### Manner

The holders of shares of R.B. Surplus Specialties, Inc. shall surrender their shares to the Secretary of Store Surplus Specialties, Inc. promptly after the Effective Date, in exchange for shares of the Surviving Corporation to which they are entitled under this Article 4.

### Basis

(a) The shareholder of R.B. Surplus Specialties, Inc. shall be entitled to receive 3000 shares of no par common stock of the Surviving Corporation, being forty percent (40%) of the total outstanding common stock of the surviving corporation, to be distributed on the basis of one share for each share of common stock of R.B. Surplus Specialties, Inc..

### Shares of Survivor

The currently outstanding 500 shares of no par common stock, of Store Surplus Specialties, Inc. shall remain outstanding as no par common stock of the Surviving Corporation.

## ARTICLE 5. DIRECTORS AND OFFICERS

### Directors and Officers of Survivor

(a) The present Board of Directors of Store Surplus Specialties, Inc. shall continue to serve as the Board of Directors of the Surviving Corporation until the next annual meeting or until their successors have been elected and qualified.

(b) If a vacancy shall exist on the Board of Directors of the Surviving Corporation on the Effective Date of the merger, the vacancy may be filled by the shareholders as provided in the bylaws of the Surviving Corporation.

(c) All persons who as of the Effective Date of the merger shall be executive or administrative officers of Store Surplus Specialties, Inc. shall remain as officers of the Surviving Corporation until the Board of Directors of the Surviving Corporation shall determine otherwise. The Board of Directors of the Surviving Corporation may elect or appoint additional officers as it deems necessary.

## ARTICLE 6. BYLAWS

### Bylaws of Survivor

The bylaws of Store Surplus Specialties, Inc., existing on the Effective Date of the merger, shall continue in full force as the bylaws of the Surviving Corporation until altered, amended, or repealed as provided in the bylaws or as provided by law.

## ARTICLE 7. INTERPRETATION AND ENFORCEMENT

### Entire Agreement; Counterparts

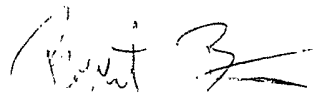
This Agreement and the exhibits to this Agreement contain the entire agreement between the parties with respect to the contemplated transaction. This Agreement may be executed in any number of counterparts, all of which taken together shall be deemed one original.

Controlling Law

The validity, interpretation, and performance of this Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Florida.

IN WITNESS WHEREOF, this Agreement was executed on March 25, 1998.

R.B. SURPLUS SPECIALTIES, INC.

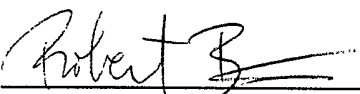
BY:   
Robert Borenstein, President

ATTEST:

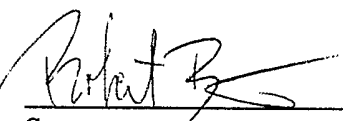
  
Secretary

[SEAL]

STORE SURPLUS SPECIALTIES, INC.

BY:   
Robert Borenstein, President

ATTEST:

  
Secretary

[SEAL]