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**MERGER OR SHARE EXCHANGE
GAMMA USA ACQUISITIONS, INC.**

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ARTICLES OF MERGER
OF
GAMMA USA, INC.
INTO
GAMMA USA ACQUISITIONS, INC.

GAMMA USA ACQUISITIONS, INC., a Florida corporation ("Gamma Acquisitions") (Florida Document Number P10000104092.) and GAMMA USA, INC., a Florida corporation (Florida Division of Corporations Document Number P95000051419) ("Gamma USA"), acting in compliance with the provisions of §607.1105, Florida Statutes, hereby certify as follows:

1. An Agreement of Merger and Plan of Reorganization (the "Plan of Merger") was approved by the board of directors and all of the shareholders of each of Gamma USA and Gamma Acquisitions on December 30, 2010. Pursuant to the Plan of Merger, Gamma USA is to be merged with and into Gamma Acquisitions with Gamma Acquisitions as the surviving or resulting entity. The terms of the merger are set forth in the copy of the Plan of Merger attached hereto as Exhibit A and made a part hereof.

2. The merger shall be effective as of 11:59 p.m., E.S.T., on December 30, 2010.

IN WITNESS WHEREOF, the surviving corporation, Gamma USA Acquisitions, Inc., has caused these articles to be signed by an authorized officer, the 30th day of December, 2010.

GAMMA USA, INC.,
a Florida corporation

By: Colleen M. Castille
Colleen M. Castille, Secretary

GAMMA USA ACQUISITIONS, INC.,
a Florida corporation

By: Colleen M. Castille
Colleen M. Castille, Secretary

Exhibit A

AGREEMENT OF MERGER AND PLAN OF REORGANIZATION

Agreement of Merger and Plan of Reorganization (the "**Agreement**") effective as of December 30, 2010 by and among the parent corporation, Gamma USA Acquisitions, Inc., a Florida corporation with a mailing address of 5600 N.W. 37th Avenue, Miami, Florida 33142 ("**Gamma Acquisitions**"), and its subsidiary, Gamma USA, Inc., a Florida corporation with a mailing address of 5600 N.W. 37th Avenue, Miami, Florida 33142 ("**Gamma USA**").

BACKGROUND INFORMATION

Gamma USA is engaged in the business of manufacturing and installing architectural aluminum products for both the commercial and residential sectors. Gamma Acquisitions is the wholly owned subsidiary of Red Holdings Group, Inc., a Florida corporation ("**Red Holdings**"), formed for the purpose of acquiring Gamma USA from Gamma Windows and Walls International, Inc. ("**Gamma Windows**"), a Canadian corporation, pursuant to that certain Stock Purchase Agreement between Gamma Acquisitions and Gamma Windows of even date herewith ("**Stock Purchase Agreement**"). Contemporaneous with and immediately subsequent to the consummation of the Stock Purchase Agreement, Gamma USA will merge with Gamma Acquisitions. Gamma USA is merging with Gamma Acquisitions for the business purposes of consolidating operations in the United States and facilitating its ability to finance equipment and obtain debt financing. Gamma Acquisitions and Gamma USA intend that this transaction qualify as a tax-free reorganization within the meaning of Section 368(a)(1)(D) of the Internal Revenue Code of 1986, as amended. Accordingly, in consideration of the mutual agreements contained in this Agreement, Gamma Acquisitions and Gamma USA agree to the following.

OPERATIVE PROVISIONS

ARTICLE I

MERGER

1.01 The Merger. Upon the terms and subject to the conditions hereof, on the Effective Date (as hereinafter defined), Gamma USA shall be merged with and into Gamma Acquisitions in accordance with the applicable laws of the State of Florida (the "**Merger**"). The separate existence of Gamma USA shall cease, and Gamma Acquisitions shall be the surviving corporation (the "**Surviving Corporation**") and shall be governed by the laws of the State of Florida.

1.02 Effective Date. The Merger shall become effective on the date and at the time of filing of Articles of Merger, in substantially the form annexed hereto as **Exhibit "A"**, with the Secretary of State of the State of Florida (the "**Effective Date**"), all after satisfaction of the requirements of the applicable law of the State of Florida prerequisite to such filings, including, without limitation, the approval of the shareholders of the Constituent Corporations.

1.03 Certificate of Incorporation. On the Effective Date, the Certificate of Incorporation of Gamma Acquisitions, as in effect immediately prior to the Effective Date, shall continue in full force and effect as the Certificate of Incorporation of the Surviving Corporation.

1.04 Bylaws. On the Effective Date, the Bylaws of Gamma Acquisitions, as in effect immediately prior to the Effective Date, shall continue in full force and effect as the bylaws of the Surviving Corporation.

1.05 Directors and Officers. The directors and officers of Gamma USA immediately prior to the Effective Date shall be the directors and officers of the Surviving Corporation, until their successors shall have been duly elected and qualified or until otherwise provided by law, the Certificate of Incorporation of the Surviving Corporation or the Bylaws of the Surviving Corporation.

1.06 Tax Consequences. It is intended by the Constituent Corporations that the transaction contemplated by the Stock Purchase Agreement together with the Merger shall constitute a reorganization within the meaning of Section 368(a)(1)(D) of the Internal Revenue Code.

ARTICLE II

CANCELLATION OF CAPITAL STOCK

2.01 Cancellation of Gamma USA Stock. Upon the Effective Date, by virtue of the Merger and without any further action on the part of any holder thereof, each share of Gamma USA capital stock outstanding immediately prior thereto and all shares of treasury stock and all rights in respect thereof, shall cease to exist and shall be cancelled.

2.02 Gamma Acquisitions Capital Stock. The authorized capital stock of Gamma Acquisitions outstanding immediately prior to the Merger shall continue to be outstanding and shall not be changed, but shall remain the same as immediately before the Merger.

ARTICLE III

EFFECT OF THE MERGER

3.01 Rights, Privileges, Etc. On the Effective Date of the Merger, the Surviving Corporation, without further act, deed or other transfer, shall retain or succeed to, as the case may be, and possess and be vested with all the rights, privileges, immunities, powers, franchises and authority, of a public as well as of a private nature, of Gamma USA and Gamma Acquisitions; all property of every description and every interest therein, and all debts and other obligations of or belonging to or due to each of Gamma USA and Gamma Acquisitions on whatever account shall thereafter be taken and deemed to be held by or transferred to, as the case may be, or invested in the Surviving Corporation without further act or deed; title to any real estate, or any interest therein vested in Gamma USA and Gamma Acquisitions, shall not revert or in any way be impaired by reason of this Merger; and all of the rights of creditors of Gamma USA and Gamma Acquisitions shall be preserved unimpaired, and all liens upon the property of Gamma USA and Gamma Acquisitions shall be preserved unimpaired, and all debts, liabilities, obligations and duties of the respective corporations shall thenceforth remain with or be attached to, as the case may be, the Surviving Corporation and may be enforced against it to the same extent as if all of said debts, liabilities, obligations and duties had been incurred or contracted by it.

3.02 Further Assurances. From time to time, as and when required by the Surviving Corporation or by its successors and assigns, there shall be executed and delivered on behalf of Gamma Acquisitions and Gamma USA such deeds and other instruments, and there shall be taken or caused to be taken by it such further and other action, as shall be appropriate or necessary in order to vest or perfect in or to conform of record or otherwise in the Surviving Corporation the title to and possession of all the property, interest, assets, rights, privileges, immunities, powers, franchises and authority of Gamma USA and Gamma Acquisitions and otherwise to carry out the purposes of this Agreement, and the officers and directors of the Surviving Corporation are fully authorized in the name and on behalf of Gamma USA and Gamma Acquisitions or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF GAMMA USA

To induce Gamma Acquisitions to enter into this Agreement, Gamma USA represents and warrants, as follows:

4.01 Organization, Power, Standing and Qualification. Gamma USA is a corporation duly organized, validly existing, and in good standing under the laws of the State of Florida and has full corporate power and authority to carry on its business as now being conducted and to own and operate the assets now owned and operated by it. Gamma USA is qualified to do business and is in good standing in the State of Florida, the only state in which it does business.

4.02 Title to Properties. Except as set forth on Schedule 4.02 hereto, Gamma USA has good, valid and marketable title to all of its assets, free and clear of all mortgages, liens, pledges, security interests and other encumbrances, except (a) mortgages, liens, pledges, security interests, and other encumbrances disclosed in Gamma USA's most recent balance sheet or the notes thereto; and (b) liens for current taxes not delinquent or being contested in good faith by appropriate proceedings.

ARTICLE V

MISCELLANEOUS

5.01 Amendment. At any time prior to the Effective Date, this Agreement may be amended or modified in writing by the Board of Directors of either Gamma USA or Gamma Acquisitions or both; provided, however, that an amendment made subsequent to the adoption of this Agreement by the shareholders of either company shall not alter or change any of the terms and conditions of this Agreement if such alteration or change would adversely affect the rights of the shareholders of such company.

5.01 Severability. Any provision of this Agreement that is held to be inoperative, unenforceable, voidable, or invalid in any jurisdiction shall, as to that jurisdiction, be ineffective, unenforceable, void, or invalid without affecting the remaining provisions in that or any other jurisdiction, and to this end the provisions of this Agreement are declared to be severable.

5.02 Governing Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Florida and, so far as applicable, the merger provisions of the Florida Business Corporation Act.

5.03 Counterparts. This Agreement may be executed in any number of counterparts and by the different parties on separate counterparts. Each such counterpart shall be deemed to be an original, but all such counterparts shall together constitute one and the same agreement. This Agreement shall be deemed to have been executed and delivered on the Effective Date. This Amendment may be transmitted and signed by facsimile or by portable document format (PDF). The effectiveness of any such documents and signatures shall, subject to applicable law, have the same force and effect as manually-signed originals and shall be binding on Borrower and Lender. Lender may also require that any such documents and signatures be confirmed by a manually-signed original; provided that the failure to request or deliver the same shall not limit the effectiveness of any facsimile or PDF document or signature.

This Agreement has been executed by the parties hereto effective as of the day and year first above written.

Gamma USA, Inc.

By: Colleen M. Castillo
Name: Colleen Castillo
Its: Secretary

Gamma USA Acquisitions, Inc.

By: Colleen M. Castillo
Name: Colleen Castillo
Its: Secretary

[Signature page to Agreement of Merger and Plan of Reorganization]