

Delaware

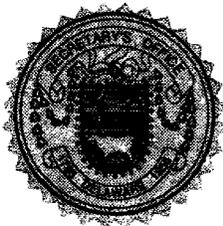
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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

"ICBS INTERNATIONAL CORP.", A FLORIDA CORPORATION,
WITH AND INTO "WAH KING INVEST CORP." UNDER THE NAME OF "WAH KING INVEST CORP.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE NINTH DAY OF MAY, A.D. 2005, AT 10:40 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



3964914 8100M

050373891

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 3866954

DATE: 05-09-05

State of Delaware
Secretary of State
Division of Corporations
Delivered 10:40 AM 05/09/2005
FILED 10:40 AM 05/09/2005
SRV 050373891 - 3964914 FILE

**STATE OF DELAWARE
CERTIFICATE OF MERGER OF
FOREIGN CORPORATION INTO
A DOMESTIC CORPORATION**

Pursuant to Title 8, Section 252 of the Delaware General Corporation Law, the undersigned corporation executed the following Certificate of Merger:

FIRST: The name of the surviving corporation is Wah King Invest Corp., a Delaware corporation, and the name of the corporation being merged into this surviving corporation is ICBS International Corp., a Florida corporation.

SECOND: The Agreement of Merger has been approved, adopted, certified, executed and acknowledged by each of the constituent corporations pursuant to Title 8 Section 252 of the General Corporation Law of the State of Delaware.

THIRD: The name of the surviving corporation is Wah King Invest Corp., a Delaware corporation.

FOURTH: The Certificate of Incorporation of the surviving corporation shall be its Certificate of Incorporation.

FIFTH: The authorized stock and par value of the non-Delaware corporation is 300,000,000 Common shares \$.001 par value.

SIXTH: The merger is to become effective on May 9, 2005.

SEVENTH: The Agreement of Merger is on file at 508 Main Street, Wilmington, Delaware 19804, an office of the surviving corporation.

EIGHTH: A copy of the Agreement of Merger will be furnished by the surviving corporation on request, without cost, to any stockholder of the constituent corporations.

IN WITNESS WHEREOF, said surviving corporation has caused this certificate to be signed by an authorized officer, the 9th day of May, A.D., 2005.

By: _____

Name: Jerry Gruenbaum

Title: Chief Executive Officer