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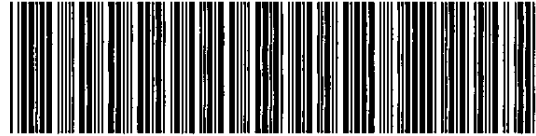
(Business Entity Name)

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12/19/06--01042--003 **78.75

FILED
06 DEC 19 AM 10:01
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE
12/31/06

merge
sf

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GOMPERS, McCARTHY & McCLURE

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December 18, 2006

E-MAIL
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VIA OVERNIGHT DELIVERY

Florida Department of State
Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

RE: Articles of Merger of Industrial Air Products, Inc. into Valley National
Gases, Inc.

Gentlemen:

Enclosed herewith please find the following:

1. Articles of Merger (Profit Corporations) for merger of Industrial Air Products, Inc., a Florida corporation (Document Number J66258) with and into Valley National Gases, Inc., a West Virginia corporation (Document Number F01000002599) as the surviving corporation. This is a merger of a subsidiary corporation with and into a parent corporation pursuant to Section 607 of the Florida Business Corporation Act. The effective date of the merger is December 31, 2006. The Agreement and Plan of Merger is attached to and made part of and incorporated into the Articles of Merger tendered hereto with filing.
2. Check payable to the Florida Department of State in the amount of Seventy-eight Dollars and Seventy-five Cents (\$78.75) for filing fee for these merger documents.


Enclosed also, please find a copy set of filing documents which we would request be filed, time stamped and returned to the undersigned in the enclosed self addressed stamped envelope.

Florida Department of State
December 18, 2006
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Should there be any problems in this regard, please contact the undersigned as soon as possible.

Very truly yours,

GOMPERS, McCARTHY & McCLURE


James T. McClure

JTM/ksb
Enclosures

COVER LETTER

TO: Amendment Section
Division of Corporations

SUBJECT: Valley National Gases, Inc.
(Name of Surviving Corporation)

The enclosed Articles of Merger and fee are submitted for filing.

Please return all correspondence concerning this matter to following:

James T. McClure, Esq.
(Contact Person)

Gompers, McCarthy & McClure
(Firm/Company)

60 Fourteenth Street
(Address)

Wheeling, WV 26003
(City/State and Zip Code)

For further information concerning this matter, please call:

James T. McClure At (304) 233-2450
(Name of Contact Person) (Area Code & Daytime Telephone Number)

Certified copy (optional) \$8.75 (Please send an additional copy of your document if a certified copy is requested)

STREET ADDRESS:
Amendment Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, Florida 32301

MAILING ADDRESS:
Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

ARTICLES OF MERGER
(Profit Corporations)

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

First: The name and jurisdiction of the surviving corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
<u>Valley National Gases, Inc.</u>	<u>West Virginia</u>	<u>F01000002599</u>

Second: The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
<u>Industrial Air Products, Inc.</u>	<u>Florida</u>	<u>J66258</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

EFFECTIVE DATE
12/21/06

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TALLAHASSEE, FLORIDA

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 / 06 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days after merger file date.)

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 _____.

The Plan of Merger was adopted by the board of directors of the surviving corporation on December 12, 2006 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 _____.

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on December 12, 2006 and shareholder approval was not required.

(Attach additional sheets if necessary)

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

The following plan of merger is submitted in compliance with section 607.1104, Florida Statutes, 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:

<u>Name</u>	<u>Jurisdiction</u>
<u>Valley National Gases, Inc.</u>	<u>West Virginia</u>

The name and jurisdiction of each subsidiary corporation:

<u>Name</u>	<u>Jurisdiction</u>
<u>Industrial Air Products, Inc.</u>	<u>Florida</u>
_____	_____
_____	_____
_____	_____

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 of Subsidiary Corporation With and Into Parent Corporation"

(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:

N/A

If applicable, shareholders of the subsidiary corporations, who, except for the applicability of section 607.1104, Florida Statutes, would be entitled to vote and who dissent from the merger pursuant to section 607.1321, Florida Statutes, may be entitled, if they comply with the provisions of chapter 607 regarding appraisal rights of dissenting shareholders, to be paid the fair value of their shares.

Other provisions relating to the merger are as follows:

See attached "Agreement and Plan of Merger of Subsidiary Corporation With and Into Parent Corporation"

**AGREEMENT AND PLAN OF MERGER OF SUBSIDIARY CORPORATION
WITH AND INTO PARENT CORPORATION**

AGREEMENT AND PLAN OF MERGER OF SUBSIDIARY CORPORATION WITH AND INTO PARENT CORPORATION ("PLAN OF MERGER") made as of the 12th day of December, 2006, by and between Valley National Gases, Inc., a West Virginia corporation, ("VALLEY") and Industrial Air Products, Inc., a Florida corporation, ("IAP").

WHEREAS, Valley owns 1000 shares of Common Stock of IAP ("COMMON STOCK"); which Common Stock constitutes all of the issued and outstanding capital stock of IAP as well as sole [One Hundred percent (100%)] ownership and control of IAP; and

WHEREAS, Valley wishes to approve, authorize, and consent to the voluntary liquidation of IAP by merger of IAP with and into Valley, as the surviving corporation, in accordance with Section 1105 of the West Virginia Business Corporation Act (WV Code §31D-11-1105) and also as allowed by the merger provisions of the Florida Business Corporation Act, including but not limited to §607.1101, §607.1104 and §607.1107.

NOW, THEREFORE, the parties hereto hereby agree as follows:

1. Valley approves, authorizes, and voluntarily consents to the complete liquidation of IAP, effective the 31st day of December 2006, by merger of IAP with and into Valley as the surviving corporation, merger to be completed immediately on the effective date or as soon as possible thereafter, in accordance with the Plan of Merger set forth in this Agreement. The Merger of IAP with and into Valley as the surviving corporation shall be in accordance with the West Virginia Business Corporation Act, Chapter 31D, Article 11, Section 1101, et. sequi., and especially Section 1105, and as well in compliance with Section 332 of the Internal Revenue Code; and as advised and authorized by and in accordance with the merger provisions of the Florida Business Corporation Act, including §607.1101, §607.1104 and §607.1107.
2. Valley hereby authorizes its officers and the officers of IAP to file the Plan of Merger, Articles of Merger, Certificate of Merger, and all necessary Consents and other documents and instruments with the Secretary of State for the State of West Virginia; the Florida Department of State; and as well any other applicable state or governmental agency or authority with jurisdiction thereof, as required by law.
3. The effective date of said merger shall be the 31st day of December, 2006.
4. At the effective date of the merger, IAP (wholly owned subsidiary) shall be merged with and into Valley (parent and sole shareholder), which shall be the surviving corporation. The corporate identity, existence, purposes, powers, franchises, rights and immunities of Valley shall continue,

unaffected; and by the merger of the corporate identity, existence, purposes, powers, franchises, rights and immunities of IAP, into Valley, as the surviving corporation, and said surviving corporation shall be fully vested therewith. The separate existence of IAP, except as otherwise specifically provided by law, shall terminate and cease at the effective time of the merger.

5. IAP is a wholly owned subsidiary of Valley, and no new additional stock shall be issued by Valley as a result of said merger. The number of outstanding shares of IAP is 1000 shares of common shares; all owned by Valley.
6. The Plan of Merger herein made and adopted has been submitted to the Board of Directors of Valley and the Board of Directors of IAP, for adoption by consent as permitted and required by West Virginia Business Corporation Act as well as the Florida Business Corporation Act.
7. There shall be no changes in the Articles of Incorporation or By-Laws of Valley as a result of such merger, and said Articles of Incorporation and By-Laws of Valley shall remain and continue in force and effect as the Articles of Incorporation and By-Laws of the surviving corporation, Valley, immediately upon the effective date of merger.
8. Valley, the surviving corporation, shall be governed by the laws of the State of West Virginia.
9. As of the Effective Date each share of IAP capital stock, which remains unissued, if any, shall be cancelled and each share of IAP capital stock, which is issued and outstanding immediately prior to the Effective Date shall be cancelled without payment of any consideration therefore. Each share of Valley Stock which is issued and outstanding prior to the Effective Date of the Merger shall remain issued and outstanding.
10. The location of the principal office of Valley, the surviving corporation, is 200 West Beau Street, Suite 200, Washington, Pennsylvania 15301.
11. Valley, the surviving corporation, does hereby consent to be sued and served with process in the State of Florida and the irrevocable appointment of the Florida Secretary of State statutory agent to accept service of process in any proceeding in the State of Florida, to enforce against the surviving corporation any obligation of IAP.
12. Valley agrees that it may be served with process in the State of Florida in a proceeding for the enforcement of an obligation of a constituent corporation and in a proceeding for the enforcement of the rights of a dissenting shareholder of a constituent corporation against the surviving corporation.

13. As of the effective date and thereafter, Valley shall continue its operations and corporate status in the State of Florida, as a foreign corporation incorporated under the laws of the State of West Virginia and registered to transact business in the State of Florida, having registered with the Florida Department of State on the 9th day of May, 2001; with FEI Number 550460738. Document Number F1000002599; with Registered Agent: Rax, Co., 50 North Laura Street, Jacksonville, Florida 32202.
14. Valley agrees that it complies and in the future will comply with the provisions of Chapter 607, Florida Business Corporation Act, as required by law.
15. Valley will file a Fictitious Name Registration to preserve its ownership and use of the name "Industrial Air Products", as required and provided for by law.

IN WITNESS WHEREOF, by authority duly given by the respective Board of Directors of Valley and IAP, the parties hereto have caused this Agreement and Plan of Merger to be executed by their respective duly authorized officers as of the day and year first above written.

**Valley National Gases, Inc.,
a West Virginia Corporation**

By James R. Hart
Its President

**Industrial Air Products, Inc.
a Florida Corporation**

By James R. Hart
Its President