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ARTICLES OF MERGER Merger Sheet

MERGING:

KINKO'S COPIES OF FLORIDA, INC., a Florida corporation, F94802

KINKO'S OF ORLANDO, INC., a Florida corporation, K07522

KINKO'S OF SOUTHWESTERN FLORIDA, INC., a Florida corporation, L26065

INTO

KINKO'S NEW MASTER CORPORATION, a Delaware corporation, F96000006175

File date: December 31, 1996

Corporate Specialist: Dariene Connell