



P01431

ACCOUNT NO. : 072100000032

REFERENCE : 270477 5014227

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : February 24, 1997

ORDER TIME : 11:54 AM

ORDER NO. : 270477-005

CUSTOMER NO: 5014227

CUSTOMER: Cindy Kronen, Legal Asst  
Becker & Poliakoff, P.a.  
3111 Stirling Road

Fort Lauderdale, FL 33312-6525

000002095590--2  
02/24/97--01078--006  
\*\*\*\*122.50 \*\*\*\*122.50

ARTICLES OF MERGER

VAN DEE MAILING SERVICE, INC.

INTO

IKON OFFICE SOLUTIONS, INC.

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX \_\_\_\_\_ CERTIFIED COPY  
\_\_\_\_\_ PLAIN STAMPED COPY

CONTACT PERSON: Deborah Schroder

EXAMINER'S INITIALS: \_\_\_\_\_

N HENDRICKS FEB 27 1997



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

February 24, 1997

CSC

TALLAHASSEE, FL

SUBJECT: IKON OFFICE SOLUTIONS, INC.  
Ref. Number: PO1431

**RESUBMIT**

Please give original  
submission date as file date.

We have received your document for IKON OFFICE SOLUTIONS, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

Please entitle your document Articles of Merger.

Please verify the address for the agent listed in Article IX. The address for CT is usually in Plantation, Florida. Please see the enclosed print out.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6903.

Nancy Hendricks  
Corporate Specialist

Letter Number: 897A00009635

*The Tallahassee address for CT is the 660 address  
Thanks  
Karen*

ARTICLES OF MERGER  
Merger Sheet

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MERGING:

VAN DEE MAILING SERVICE, INC., A FLORIDA CORPORATION, 559331.

INTO

**IKON OFFICE SOLUTIONS, INC.**, an Ohio corporation, P01431

File date: February 24, 1997

Corporate Specialist: Nancy Hendricks

Van Dee Mailing Service, Inc.  
("Domestic Corporation")  
and  
IKON Office Solutions, Inc.  
("Foreign Corporation")  
Articles of Merger

FILED  
97 FEB 24 11 13 AM  
SECRET  
TALLAHASSEE, FLORIDA

The Undersigned corporations, pursuant to Section 607.1107 of the Florida Business Corporation Act, hereby execute the following Articles of Merger:

FIRST: The names of the corporations proposing to merge and the names of the states or countries under the laws of which such corporations are organized are as follows:

<u>Name of Corporation</u>	<u>State of Incorporation</u>
IKON Office Solutions, Inc.	Ohio
Van Dee Mailing Service, Inc.	Florida

SECOND: The laws of the state under which such foreign corporation is organized permit such merger and such foreign corporation is complying with those laws in effecting the merger.

THIRD: IKON Office Solutions, Inc. complies with Section 607.1105 F.S. as the surviving corporation of the merger and Van Dee Mailing Service, Inc. complies with the applicable provisions of Sections 607.1101 - 607.1104 F.S.

FOURTH: The plan of merger is as follows:

I.

Van Dee Mailing Service, Inc., a Florida corporation ("Van Dee Mailing"), shall merge with and into IKON Office Solutions, Inc., an Ohio corporation ("IKON"). IKON shall survive the merger and assume the liabilities of Van Dee Mailing. The separate corporate existence of Van Dee Mailing shall cease forth with upon the effective date of the merger. The name of the surviving corporation is IKON Office Solutions, Inc.

II.

IKON has 134,656,622 outstanding shares of common stock, no par value (hereinafter called "IKON Common Stock") and 38,772 outstanding shares of preferred stock, no par value. The number of outstanding shares of IKON Common Stock is subject to change prior to the effective date due to the issuance of additional shares under an employee stock ownership plan and a stock option plan.

III.

Van Dee Mailing has 125 outstanding shares of common stock, \$1.00 par value. At the effective date of the merger, all outstanding shares of common stock of Van Dee Mailing, by virtue of the merger and without any further action on the part of the shareholder thereof, shall be canceled, retired and eliminated, and the shareholder of Van Dee Mailing shall receive 31,064 shares of IKON Common Stock. for all of the shares of stock of Van Dee Mailing held by the shareholder. Each share of IKON Common Stock issued as of the effective date of the merger shall continue to represent one issued share of IKON.

IV.

The merger shall become effective upon filing with the Secretary of State.

V.

The Restated Certificate of Incorporation of IKON shall be the Restated Certificate of Incorporation of the corporation surviving the merger. No changes or amendments shall be made to the Restated Certificate of Incorporation because of the merger.

VI.

The Code of Regulations of IKON shall be the Code of Regulations of the corporation surviving the merger.

VII.

The directors and officers of IKON shall be the directors and officers of the corporation surviving the merger and shall serve until their successors are elected.

VIII.

Upon the merger becoming effective, the separate corporate existence of Van Dee Mailing shall cease and all the property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of Van Dee Mailing shall be transferred to, vested in and devolve upon IKON without further act or deed and all property, rights and every other interest of IKON and Van Dee Mailing shall be effectively the property of IKON as they were of IKON and Van Dee Mailing respectively.

IX.

The surviving corporation shall be governed by the laws of the State of Ohio, and may be served with process in the State of Florida. Its agent to accept service of process is CT Corporation System. The address to which a copy of such process shall be mailed is 660 East Jefferson Street, Tallahassee, Florida 32301.

X.

The respective Boards of Directors of IKON and Van Dee Mailing have duly approved this Plan providing for the merger of Van Dee Mailing with and into IKON as the


surviving corporation as authorized by the laws of the State of Ohio and the laws of the State of Florida.

FIFTH: Approval of shareholders of IKON was not required pursuant to applicable provisions of the laws of the states of Ohio and Florida.

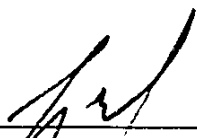
SIXTH: The plan of merger was adopted by the shareholder of Van Dee Mailing, incorporated on the 9<sup>th</sup> day of February, 1997, and by the board of directors of IKON.

Signed this 21st day of February, 1997.

IKON Office Solutions, Inc.

By:   
O. Gordon Brewer, Jr. - Vice President

Van Dee Mailing Service, Inc.

By:   
Larry L. Van Dusseldorp - President