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JEFFREY D. BUTTERFIELD

ARTICLES OF MERGER Merger Sheet

MERGING:

TKQ ACQUISITION COMPANY, INC., a Florida corporation, P98000001183

into

IKON OFFICE SOLUTIONS, INC., an Ohio corporation P01431

File date: November 20, 1998

Corporate Specialist: Cheryl Coulliette

ARTICLES OF MERGER

TKQ ACQUISITION COMPANY, INC. ("Domestic Corporation") into IKON OFFICE SOLUTIONS, INC. ("Foreign Corporation")



THE UNDERSIGNED corporations, pursuant to §607.1107 of the Florida Business Corporation Act,

hereby execute the following Articles of Merger:

FIRST:

The name of the corporations proposing to merge and the names of the states under the laws of which such corporation s are organized are as follows:

NAME

STATE OF INCORPORATION

TKQ Acquisition Company, Inc.

Florida

IKON Office Solutions, Inc.

Ohio

SECOND:

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

THIRD:

IKON Office Solutions, Inc. complies with §607.1105 F.S. as the surviving corporation of the merger and TKQ Acquisition Company, Inc. complies with the applicable provisions of §607.1101- §607.1104 F.S.

FOURTH:

The plan of merger is attached hereto as Exhibit A:

FIFTH:

The plan of merger was adopted by the Sole Shareholder of TKQ; TKQ incorporated January 6, 1998; and by the Board of Directors of IKON on November 2, 1998. No shareholder approval is required of IKON pursuant to applicable provisions of the Florida and Ohio General Corporate Laws.

Signed this \(\begin{aligned} \text{day of November, 1998.} \end{aligned}

IKON OFFICE SOLUTIONS, INC.

TKQ ACQUSITION COMPANY, INC.

Michael H. Dudek -Vice President

PLAN OF MERGER

T.

TKQ Acquisition Company, Inc., a Florida corporation ("TKQ") shall merge with and into IKON Office Solutions, Inc. ("IKON"). IKON shall survive the merger and assume the liabilities of TKQ. The separate corporate existence of TKQ shall cease forth with upon the effective date of merger. The name of the surviving corporation is IKON Office Solutions, Inc.

II.

IKON Office Solutions, Inc., an Ohio corporation ("IKON"), owns 100 percent of the outstanding shares of stock of TKQ. TKQ has 1,000 outstanding shares of common stock, no par value. The presently issued and outstanding shares of TKQ, which is the merging corporation, shall be canceled and extinguished as a result of the merger.

III.

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

IV.

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

V.

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

VΤ

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.

VII.

Upon the merger becoming effective, the separate corporate existence of TKQ shall cease and all the property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of TKQ 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 TKQ shall be effectively the property of IKON as they were of IKON and TKQ respectively.

VIII.

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 1200 South Pine Island Road, Plantation, FL 33324.

IX.

The Sole Director of TKQ and the Board of Directors of IKON have duly approved this Plan providing for the merger of TKQ with and into IKON as the surviving corporation as authorized by the laws of the state of Florida and the laws of the State of Ohio.