

VARNUM, RIDDERING, SCHMIDT & HOWLETT^{LLP}

ATTORNEYS AT LAW

BRIDGEWATER PLACE
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TELEPHONE 616 / 336-6000 • FAX 616 / 336-7000

P92000003258
May 23, 1997

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

RE: Merger of Northern Tropics, Inc. into Dama Tool & Gauge Company

Dear Madam or Sir:

900002191789--4
-05/27/97--01100--002
***122.50 ***122.50

Enclosed for filing is the original and a copy of the Certificate of Merger of Northern Tropics, Inc., a Florida corporation, into Dama Tool & Gauge Company, a Michigan corporation. Also enclosed is an original Plan of Merger and a certified copy of the Certificate of Merger as fax filed with the State of Michigan on 5/22/97. A firm check in the amount of \$122.50 is attached for applicable filing fees and the certified copy fee. Evidence of filing and the certified copy should be returned to my attention at the firm address at your earliest convenience.

Should you have any questions regarding the enclosed, please call me at (616) 336-6638. Thanks so much for your assistance in this matter.

Very truly yours,

VARNUM, RIDDERING, SCHMIDT & HOWLETT^{LLP}

Suzanne B. Snow

Suzanne B. Snow
Legal Assistant

enclosures

cc: Mr. Harvey Koning

ARTICLES OF MERGER
Merger Sheet

MERGING:

NORTHERN TROPICS, INC., a Florida corporation, document number
P92000003258

INTO

DAMA TOOL & GAUGE COMPANY. a Michigan corporation not qualified in
Florida

File date: May 27, 1997

Corporate Specialist: Carol Mustain

PLAN OF MERGER

THIS PLAN OF MERGER is adopted by **NORTHERN TROPICS, INC.**, a Florida corporation ("Northern Tropics"), and **DAMA TOOL & GAUGE COMPANY**, a Michigan corporation ("Dama").

RECITALS:

A. The Boards of Directors of both corporations deem it to be advisable to merge Northern Tropics into Dama.

B. The parties are in agreement that the merger should be accomplished upon the terms and conditions set forth below.

NOW, THEREFORE, the Plan of Merger as adopted by the Boards of Directors of Northern Tropics and Dama is as follows.

ARTICLE I

Northern Tropics and Dama (the "Constituent Corporations") shall be merged into a single corporation, in accordance with the provisions of the applicable Michigan and Florida laws, by merging Northern Tropics into Dama.

ARTICLE II

Dama is a wholly-owned subsidiary of Northern Tropics. For each Constituent Corporation, the number of its shares outstanding, which is not subject to change before the Effective Date of the merger, is as follows:

| | <u>Northern Tropics</u> | <u>Dama</u> |
|--|--|--------------------------------------|
| Designation and Number of Authorized Shares in Each Class or Series | One Class of Common - 10,000 | One Class of Common - 100,000 |
| Designation and Number of Outstanding Shares in Each Class or Series | One Class of Common - 10,000 shares | One Class of Common 15,000 shares |
| Class of Shares Entitled to Vote | Common - Equal Voting Rights | Common - Equal Voting Rights |

ARTICLE III

Upon the Effective Date of the merger, in accordance with and as provided in this Plan of Merger and the Michigan Business Corporation Act and the Florida Business Corporation Act:

1. The Constituent Corporations shall merge into a single corporation, which shall be Dama Tool & Gauge Company (the "Surviving Corporation"), and the separate existence of Northern Tropics shall cease.

2. The Surviving Corporation shall thereupon and thereafter have all the rights, privileges, immunities and powers and be subject to all of the duties and liabilities of a corporation under Michigan law and shall have and possess all of the rights, privileges, immunities and franchises, public or private, of each of the Constituent Corporations.

3. All property, real, personal and mixed, all debts due on whatever account, all other choses in action, and all other assets or interests of any description of or belonging to or due to Northern Tropics shall be deemed to be transferred to and vested in the Surviving Corporation without further act or deed; and the title to any real estate, or any interest therein, vested in Northern Tropics shall not revert or be in any way impaired by such merger.

4. The Surviving Corporation shall be responsible and liable for all the liabilities and obligations of Northern Tropics, and all debts, liabilities and duties of Northern Tropics shall attach to the Surviving Corporation and may be enforced against it to the same extent as if such debts, liabilities and duties had been incurred and/or contracted by it; a claim existing or action or proceeding pending by or against Northern Tropics may be prosecuted as if such merger had not taken place, or the Surviving Corporation may be substituted in the place of Northern Tropics; and the rights of creditors and any lien upon the property of Northern Tropics shall not be impaired by such merger.

5. All corporate acts, policies, agreements, arrangements, approvals and authorizations of the Constituent Corporations, their shareholders, boards of directors, officers and agents, which were valid and effective immediately prior to the Effective Date, shall be taken for all purposes as the acts, plans, policies, agreements, arrangements, approvals and authorizations of the

Surviving Corporation and shall be as effective and binding thereon as the same were with respect to the Constituent Corporations.

6. The bylaws of Dama, as existing and constituted on the Effective Date, shall be and constitute the bylaws of the Surviving Corporation until the same are altered, amended or repealed.

7. The directors of Dama on the Effective Date shall be and constitute the directors of the Surviving Corporation until their successors are elected in accordance with the Michigan Business Corporation Act and the provisions of the bylaws of the Surviving Corporation.

8. The officers of Dama in office on the Effective Date shall be and constitute the officers of the Surviving Corporation until their successors are elected or they are removed from office by the board of directors of the Surviving Corporation in accordance with the Michigan Business Corporation Act and the provisions of the bylaws of the Surviving Corporation.

ARTICLE IV

From and after the Effective Date, and until further amended as provided by the Michigan Business Corporation Act, the Articles of Incorporation of Dama, as amended by the Certificate of Merger, shall constitute the Articles of Incorporation of the Surviving Corporation.

ARTICLE V

On the Effective Date, each share of Dama common stock held by its sole shareholder, Northern Tropics, shall be retired and cancelled. Each of the issued and outstanding shares of Northern Tropics common stock shall be surrendered and converted into one share of common stock of the surviving Corporation, Dama Tool & Gauge Company, and shall be reissued pro rata to the holders of the shares of the parent corporation.

ARTICLE VI

On the Effective Date, (a) the respective assets of the Constituent Corporations shall be taken up or continued on the books of the Surviving Corporation in the amounts at which such assets shall have been carried on their respective books immediately prior to the Effective Date; and (b) the respective liabilities and reserves of the Constituent Corporations

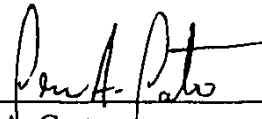
shall be taken up or continued on the books of the Surviving Corporation in the amounts at which liabilities and reserves shall have been carried on their respective books immediately prior to the Effective Date.

ARTICLE VII

This Plan of Merger shall be effective upon: (a) the approval or adoption thereof by the boards of directors and shareholders of the Constituent Corporations in accordance with the requirements of the Michigan Business Corporation Act and the Florida Business Corporation Act; and (b) the filing and recording of such documents, and the doing of such acts and things, as shall be required to accomplish the merger under the provisions of the Michigan Business Corporation Act and the Florida Business Act. The Effective Date of this merger shall be May 31, 1997.

IN WITNESS WHEREOF, Northern Tropics and Dama, pursuant to the authority duly given by resolutions adopted by their respective boards of directors, have caused this Plan of Merger to be executed and attested to as of April 30, 1997.

NORTHERN TROPICS, INC.,
a Florida corporation

By: 
Cesar A. Castro

Its: President

DAMA TOOL & GAUGE COMPANY,
a Michigan corporation

By: 
Cesar A. Castro

Its: President

| MICHIGAN DEPARTMENT OF CONSUMER AND INDUSTRY SERVICES CORPORATION, SECURITIES, AND LAND DEVELOPMENT BUREAU | | |
|---|--|-----------------------|
| Date Received | | (FOR BUREAU USE ONLY) |
| | | |
| Name Suzanne B. Snow Varnum, Riddering, Schmidt & Howlett LLP | | EFFECTIVE DATE: |
| Address P.O. Box 352 | | |
| City State Zip Grand Rapids, Michigan 49501-0352 | | |

Document will be returned to the name and address you enter above

CERTIFICATE OF MERGER

For use by Parent and Subsidiary Profit Corporations
 (Please read information and instructions on last page)

Pursuant to the provisions of Act 284, Public Acts of 1972, the undersigned corporation executes the following Certificate:

1. a. The name of each constituent corporation and its identification number is/are:

Dama Tool & Guage Company, a Michigan corporation CID #043-555

Northern Tropics, Inc., a Florida corporation not qualified to do business in Michigan

- b. The name of the surviving corporation and its identification number is:

Dama Tool & Guage Company, a Michigan corporation CID #043-555

- c. For each subsidiary corporation, state:

| Name of corporation | Number of outstanding shares in each class | Number of shares owned by the parent corporation in each class |
|---------------------------|---|---|
| Dama Tool & Guage Company | 15,000 shares - single class common stock | 15,000 shares - single class common stock |

- d. The manner and basis of converting the shares of each constituent corporation is as follows:

On the Effective date, each share of Dama Tool & Guage Company common stock held by Northern Tropics, Inc. its sole shareholder, shall be retired and cancelled. Each share of the issued and outstanding shares of Northern Tropics common stock shall be surrendered and converted into one share of the common stock of the survivor corporation, Dama Tool & Guage Company, and reissued to the holders of the stock of the parent corporation.

- e. The amendments to the Articles of Incorporation of the surviving corporation to be effected by the merger are as follows:

N/A

- f. Other provisions with respect to the merger are as follows:

The Plan of Merger will be furnished by the surviving corporation on request and without cost to any shareholder of any constituent corporation.

2. This merger is permitted by the laws of the State of Florida, the jurisdiction under which Northern Tropics, Inc. is formed and the plan of merger was adopted and approved by such corporation pursuant to and in accordance with the laws of that jurisdiction.

3. The consent to the merger by the shareholders of the parent corporation was obtained. (Such consent is necessary if its Articles of Incorporation require shareholder approval of the merger, the plan of merger amends its Articles of Incorporation, or a subsidiary is to be the surviving corporation.)

4. The merger shall be effective on the 31st day of May, 1997.

Signed this 30th day of April, 1997

NORTHERN TROPICS, INC., a Florida corporation

(Name of parent corporation)

By: _____

Cesar A. Castro

Its: President

DAMA TOOL & GUAGE COMPANY

(Name of subsidiary and survivor corporation)

By: _____

Cesar A. Castro

Its: President

Name of Person or Organization
Remitting Fees:

Varnum, Riddering, Schmidt & Howlett LLP

Preparer's Name and Business
Telephone Number:

Suzanne B. Snow, Legal Assistant
(616) 336-6638

INFORMATION AND INSTRUCTIONS

1. The certificate of merger cannot be filed until this form, or a comparable document, is submitted.
2. Submit one original of this document. Upon filing, the document will be added to the records of the Corporation, Securities, and Land Development Bureau. The original will be returned to the address appearing in the box on the front as evidence of filing.

Since this document will be maintained on optical disk media, it is important that the filing be legible. Documents with poor black and white contrast, or otherwise illegible, will be rejected.

3. This document is to be used pursuant to sections 711 through 713 of the Act by a domestic parent corporation merging with one or more domestic subsidiary corporations and section 735 of the Act if a foreign corporation is a party to the merger. The parent corporation must own at least 90% of the outstanding shares of each class of stock of the subsidiary corporation(s). This certificate is to be used only by profit corporations.
4. If more than two corporations are merging, the certificate may be adjusted as necessary or the format may be used as a guide in drafting your own certificate. If additional space is required for any section, continue the section on an attachment.
5. Item 7 - This document is effective on the date endorsed "filed" by the Bureau. A later effective date, no more than 90 days after the date of delivery, may be stated as an additional article.
6. This certificate must be signed in ink by the president, vice-president, chairperson, or vice-chairperson of the parent corporation.
7. **FEES:** Make remittance payable to the State of Michigan. Include corporation name and identification number on check or money order.

If a foreign corporation authorized to transact business in this state merges into any domestic corporation, the resulting domestic corporation shall pay franchise fees for any increase in authorized shares less such sums as the foreign corporation so merging has previously paid to the state as an initial or additional admission franchise fee.

NONREFUNDABLE FEE - This fee must be remitted for each domestic corporation involved in the merger . . . \$50.00
ADDITIONAL FEE: If the authorized shares of the surviving domestic corporation are increased, an additional fee is due:

| | |
|---|---------------|
| each additional 20,000 authorized shares or portion thereof | \$30.00 |
| maximum fee for first 10,000,000 authorized shares | \$5,000.00... |
| each additional 20,000 authorized shares or portion thereof in excess of 10,000,000 shares... | \$30.00 |
| maximum fee per filing for authorized shares in excess of 10,000,000 shares..... | \$200,000.00 |

8. Mail form and fee to:

Michigan Department of Consumer and Industry Services
Corporation, Securities, and Land Development Bureau
Corporation Division
P.O. Box 30054
Lansing, Michigan 48909-7554

The office is located at:

6546 Mercantile Way
Lansing, MI 48910

Telephone: (517) 334-6302