

EARP, COHN & PENDERY

Attorneys at Law

June 2, 1998

**VIA FEDERAL EXPRESS**

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\* Admitted in New Jersey only  
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Florida Department of State  
Division of Corporations-Amendments  
409 East Gaines Street  
Tallahassee, FL 32399

Re: Articles of Merger  
Eastern Ribbon & Roll Corp. and  
Eastern Inked Ribbon & Paper Roll Corp.

800002546658--4  
-06/03/98-01102-001  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

Dear Sir/Madam:

Enclosed for filing with your office is an original and copy of Articles of Merger for Eastern Ribbon & Roll Corp., a Florida corporation (the survivor) and Eastern Inked Ribbon & Paper Roll Corp., a New York corporation. I have included a check to the order of "Florida-Department of State" in the amount of \$70.00 to cover the filing fee. I understand that you will return a date-stamped "filed" copy of the Certificate of Merger to me in the envelope which I have enclosed.

If you have any questions, please call me immediately at 1-609-854-7100.


Very truly yours,

  
MARILYN YOUNG MARTELL

Legal Assistant to  
SUSAN E. PENDERY, ESQUIRE

APPROVED  
AND  
FILED  
98 JUN -3 PM 2:17  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

cc: Susan E. Pendery, Esquire

  
PA7000073538  
MAY 11 7 18 PM '98  
6-3-98

ARTICLES OF MERGER  
Merger Sheet

MERGING: \_\_\_\_\_

EASTERN INKED RIBBON & PAPER ROLL CORP., A NON QUALIFIED NEW  
YORK CORP.

INTO

**EASTERN RIBBON & ROLL CORP.**, a Florida corporation, P97000073538.

File date: June 3, 1998

Corporate Specialist: Carol Mustain

ARTICLES OF MERGER  
OF  
EASTERN RIBBON & ROLL CORP.  
(Surviving Corporation)

AND  
EASTERN INKED RIBBON & PAPER ROLL CORP.  
(Merged Corporation)

98 JUN -3 PM 2:18  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

APPROVED  
AND  
FILED

TO: THE SECRETARY OF STATE  
STATE OF FLORIDA

Pursuant to the provisions of Chapter XI, section 607.1105 of the Florida Business Corporation Act, the undersigned corporations hereby execute the following Certificate of Merger.

ARTICLE ONE

EASTERN INKED RIBBON & PAPER ROLL CORP., a New York corporation, shall be merged with and into EASTERN RIBBON & ROLL CORP., a Florida corporation, which shall be the surviving corporation (the "Merger").

ARTICLE TWO

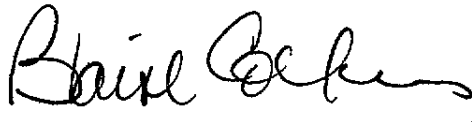
The Plan and Agreement of Merger (the "Plan") attached hereto as Exhibit "A" and incorporated herein by reference was adopted by unanimous written consent of the shareholders and Directors of Eastern Inked Ribbon & Paper Roll Corp. on September 30, 1997, and was adopted by unanimous written consent of the shareholders and Directors of Eastern Ribbon & Roll Corp. on September 30, 1997.

ARTICLE THREE

The effective date of the Merger, ~~for accounting purposes only, shall be October 1, 1997,~~ and the effective date for all other purposes shall be the date of filing.

IN WITNESS WHEREOF, each of the undersigned corporations have caused this Certificate of Merger to be executed on its behalf by its duly authorized officer this 30 day of SEPTEMBER, 1997.

EASTERN RIBBON & ROLL CORP.

  
Blaise Collura, President

EASTERN INKED RIBBON & PAPER  
ROLL CORP.


  
Blaise Collura, President

Exhibit "A"

## PLAN AND AGREEMENT OF MERGER

PLAN AND AGREEMENT OF MERGER ("Agreement") dated as of September 30, 1997 between **EASTERN RIBBON & ROLL CORP.**, a Florida corporation ("Eastern Ribbon & Roll") and **EASTERN INKED RIBBON & PAPER ROLL CORP.**, a New York corporation ("Eastern Inked").

## PLAN OF REORGANIZATION

The reorganization will result in the merger of Eastern Inked with and into Eastern Ribbon & Roll, for the purpose of carrying out a tax-free reorganization within the meaning of the Internal Revenue Code of 1986, as amended.

In order to consummate the foregoing Plan of Reorganization and in consideration of the mutual benefits to be derived therefrom and of the mutual agreements hereinafter contained, the parties thereto do hereby agree as follows:

### ARTICLE I

#### Merger

1.1 Merger. Subject to the terms and conditions of this Agreement, Eastern Inked shall be merged (the "Merger") with and into Eastern Ribbon & Roll in accordance with the Florida and New York Business Corporation Acts, the separate existence of Eastern Inked shall cease, and Eastern Ribbon & Roll shall be the surviving corporation (hereinafter sometimes referred to as the "Surviving Corporation") and shall continue its corporate existence under the laws of the State of Florida. Eastern Ribbon & Roll shall succeed, insofar as permitted by law, to all the rights, powers, assets, qualifications, limitations and liabilities of Eastern Inked.

1.2 Effective Time of the Merger. The Merger shall become effective as of the filing of this Plan and Agreement of Merger with each state.

### ARTICLE II

Name, Certificate of Incorporation  
By-Laws, Directors and Officers  
of the Surviving Corporation

2.1 Name of Surviving Corporation. On or after the Effective Date, the name of the Surviving Corporation shall be **EASTERN RIBBON & ROLL CORP.**

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

2.2 Certificate of Incorporation. The certificate of incorporation of Eastern Ribbon & Roll on the Effective Date shall continue to be the certificate of incorporation of the Surviving Corporation.

2.3 By-Laws. The by-laws attached hereto as Exhibit A shall be the by-laws of the Surviving Corporation after the Effective Date until amended or repealed as provided in the certificate of incorporation and by-laws of Eastern Ribbon & Roll or by applicable law.

2.4 Directors and Officers. The directors and officers of Eastern Ribbon & Roll hereinafter set forth shall be the directors and officers, respectively, of the Surviving Corporation after the Effective Date until expiration of their current terms as such, or prior resignation, removal or death, subject to the certificate of incorporation and by-laws of the Surviving Corporation, applicable law and a certain Stockholders Agreement dated March 28, 1997 (the "Stockholders Agreement").

Directors

Blaise Collura  
Alvin H. Hausner  
Jonathan B. Levyn

Officers

Office

President  
Secretary  
Treasurer/Assistant Secretary

Name

Blaise Collura  
Jonathan B. Levyn  
Alvin H. Hausner

ARTICLE III

Conversion, Cancellation and  
Exchange of Stock

3.1 Conversion. On the Effective Date each one (1) share of Eastern Inked Common Stock issued and outstanding immediately prior to the Effective Date shall, by virtue of the merger and without any action on the part of the holder thereof, be converted into and become one-half (1/2) validly issued, fully paid and non-assessable share of Eastern Ribbon & Roll Common Stock and all of the authorized shares of Eastern Inked shall cease to exist.

3.2 Exchange.

(a) On or after the Effective Date, each certificate(s) which prior to that time represented one (1) share of Eastern Inked Common Stock issued and outstanding shall represent

and shall be deemed for all purposes to evidence ownership of one-half (1/2) share of Eastern Ribbon & Roll Common Stock. The registered owner on the books of the Eastern Inked of any such stock certificate shall, until such certificate shall have been surrendered for conversion or otherwise accounted for to the Surviving Corporation, have and be entitled to exercise any voting and other rights which attach to the shares of Eastern Ribbon & Roll Common Stock which are represented by such certificate as herein provided.

(b) At any time on or after the Effective Date, any holder of a certificate which thereto represented shares of Eastern Inked Common Stock issued and outstanding will be entitled, upon surrender of such certificate to the transfer agent of Eastern Ribbon & Roll, to receive in exchange therefor one or more new stock certificates representing and evidencing ownership of the approximate number of shares of Eastern Ribbon & Roll Common Stock.

(c) On or after the Effective Date, each new stock certificate of Eastern Ribbon & Roll shall be subject to the Stockholders Agreement, shall be legended in the same manner and the Stockholders Agreement shall be hereby amended so as to reflect the reincorporation of Eastern Inked in Florida, and shall hereafter be governed by Florida Law.

#### ARTICLE IV

##### Outstanding Shares, Shareholder Approval

#### 4.1 The designation and number of outstanding shares entitled to vote.

Eastern Ribbon & Roll Corp. - 100 shares Common Stock

Eastern Inked Ribbon & Paper Roll Corp. - 200 shares Common Stock

4.2 Eastern Ribbon & Roll Shareholder Approval. The Agreement and the Merger shall be submitted to the shareholders of Eastern Ribbon & Roll and for the merger to be effective must be adopted and approved by the affirmative vote of holders of a majority of the shares of Eastern Ribbon & Roll Common Stock outstanding on the record date fixed for determining the shareholders of Eastern Ribbon & Roll entitled to vote thereon.

4.3 Eastern Inked Shareholder Approval. The Agreement and the Merger shall be submitted to the shareholders of Eastern Inked and for the merger to be effective must be adopted and approved by the affirmative vote of shareholders of a majority of the shares of Eastern Inked Common Stock outstanding on the record date fixed for determining the shareholders of Eastern Inked entitled to vote thereon.

#### ARTICLE V

General

5.1 Termination and Abandonment. At any time prior to the Effective Date, the Agreement may be terminated and the merger abandoned by the Board of Directors of either Eastern Inked or Eastern Ribbon & Roll, notwithstanding approval of the Agreement by the shareholders of either corporation.

5.2 Amendment. The Agreement may be amended at any time prior to the Effective Date with the mutual consent of the Boards of Directors of Eastern Inked and Eastern Ribbon & Roll.


5.3 Headings. The headings set forth herein are inserted for convenience of reference only and not intended to be part of, or to affect the meaning or interpretation of, the Agreement.

5.4 Counterparts. To facilitate the filing and effectiveness of the Agreement, any number of counterparts of the Agreement may be executed, each of which shall constitute an original instrument, and all of which, when taken together, shall constitute one and the same instrument.

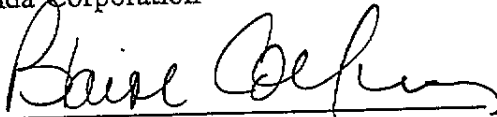
5.5 Governing Law. The Agreement shall be governed by and construed in accordance with the law of the States of Florida and New York.

IN WITNESS WHEREOF, each of the parties to the Agreement has caused the Agreement to be executed on its behalf and attested by its officers hereto duly authorized, all as to the day and year first above written.

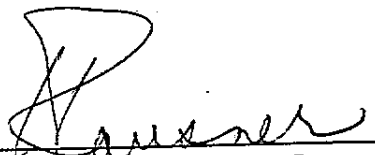
ATTEST:

  
\_\_\_\_\_  
Alvin H. Hausner, Assistant Secretary

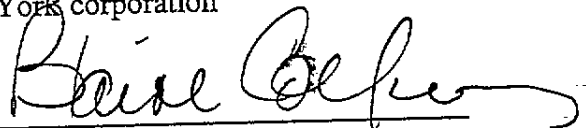
**EASTERN RIBBON &  
ROLL CORP.,**  
a Florida Corporation

By:   
\_\_\_\_\_  
Blaise Collura, President

ATTEST:

  
\_\_\_\_\_  
Alvin H. Hausner, Assistant Secretary

**EASTERN INKED RIBBON &  
PAPER ROLL CORP.,**  
a New York corporation

By:   
\_\_\_\_\_  
Blaise Collura, President