

State of Idaho

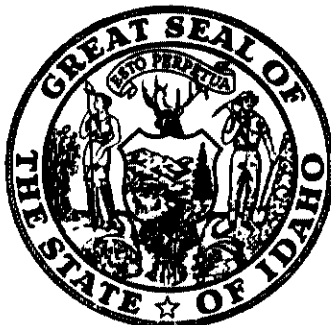
Department of State

CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Merger of ASSOCIATED BUSINESS PRODUCTS, INC., an Idaho corporation, and YOST OFFICE SYSTEMS, INC., an Idaho corporation, into ALCO OFFICE SYSTEMS, INC., a Delaware corporation, duly executed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this certificate of merger, and attach hereto a duplicate original of the Articles of Merger.

Dated: September 20, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Shirley J. Clark*

ARTICLES OF MERGER
OF
ASSOCIATED BUSINESS PRODUCTS, INC.
AND
YOST OFFICE SYSTEMS, INC.
(DOMESTIC SUBSIDIARY CORPORATIONS)
INTO
ALCO OFFICE SYSTEMS, INC.
(FOREIGN PARENT CORPORATION)

SEP 20 10 30 AM '95

SECRETARY OF STATE
STATE OF IDAHO

RECEIVED SECRETARY OF STATE
SEP 20/95 9:00:00 AM
CLERK # 20158
FILE # 20014760 16384
CORPORATION MERGER
30.00 = 30.00

Pursuant to the provisions of Sections 30-1-75 and 30-1-77 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Merger for the purpose of merging Associated Business Products, Inc. and Yost Office Systems, Inc., subsidiary corporations, into Alco Office Systems, Inc., the undersigned as the surviving corporation.

FIRST: The undersigned foreign corporation is incorporated under the laws of Delaware and the laws of such jurisdiction permit such mergers.

SECOND: The following Plan of Merger was adopted by the undersigned corporation in a manner prescribed by the laws of the jurisdiction under which it is organized.

PLAN OF MERGER

I.

Associated Business Products, Inc. ("ABP"), an Idaho corporation, and Yost Office Systems, Inc. ("Yost"), an Idaho corporation, shall merge into Alco Office Systems, Inc. ("AOS"), a Delaware corporation. AOS shall survive the mergers and assume the liabilities of ABP and Yost. The separate corporate existence of ABP and Yost shall cease forth with upon the effective date of the mergers. The name of the surviving corporation is Alco Office Systems, Inc.

II.

Alco owns 100% of the outstanding shares of stock of ABP and Yost. The presently issued and outstanding shares of stock of ABP and Yost, which are the merging corporations, shall be converted into no shares or other securities or obligations of AOS, the surviving corporation, and shall be canceled and extinguished as a result of the aforesaid mergers.

III.

The Amended Certificate of Incorporation of AOS shall be the Amended Certificate of Incorporation of the corporation surviving the mergers. No changes or amendments shall be made to the Amended Certificate of Incorporation because of the mergers.

IV.

The by-laws of AOS shall be the by-laws of the corporation surviving the mergers.

V.

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

VI.

The mergers shall become effective at 5:00 p.m. on September 29, 1995.

VII.

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

VIII.

The surviving corporation shall be governed by the laws of the State of Delaware, and may be served with process in the State of Idaho. Its agent to accept service of process is CT Corporation System. The address to which a copy of such process shall be mailed is 300 North 6th Street, Boise, ID 83701.

IX.

The respective Boards of Directors of AOS and ABP and Yost have duly approved this Plan providing for the mergers of ABP and Yost with and into AOS as the surviving corporation as authorized by the laws of the State of Idaho and the laws of the State of Delaware.

THIRD: The number of outstanding shares of each class of the subsidiary corporation and the number of such shares of each class owned by the surviving corporation are as follows:


<u>Name of Subsidiary</u>	<u>Number of Shares Outstanding</u>	<u>Designation of Class</u>	<u>Number of Shares Owned by Surviving Corporation</u>
Associated Business Products, Inc.	157.43	Common	157.43
Yost Office Systems, Inc.	62,606	Common	62,606


FOURTH: The Sole Shareholder of the subsidiary corporations holding 100% of the outstanding shares of each corporation waived the receipt of the plan of merger on August 31, 1995.

FIFTH: The undersigned corporation hereby (a) agrees that it may be served with process in the State of Idaho in any proceeding for the enforcement of the rights of a dissenting shareholder of the above-mentioned subsidiary corporation against the surviving corporation; (b) irrevocably appoints the Secretary of State of Idaho as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation the amount, if any, to which they shall be entitled under the provisions of the Idaho Business Corporation Act with respect to the rights of dissenting shareholders.

Dated: September 4, 1995.

ALCO OFFICE SYSTEMS, INC.

By: 
J. Kenneth Cronley - Vice President

By: 
Barbara H. Moyer - Secretary