

#106835



The Commonwealth of Massachusetts

Secretary of the Commonwealth

State House, Boston, Massachusetts 02133
SECRETARY OF STATE

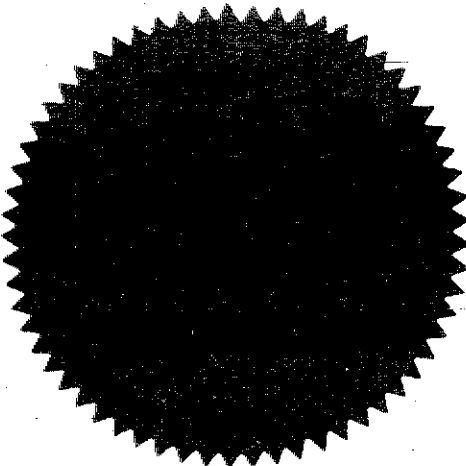
William Francis Galvin
Secretary of the
Commonwealth

April 28, 1995

TO WHOM IT MAY CONCERN

I hereby certify that according to records in this office Articles of Merger were filed here April 1, 1995, pursuant to Massachusetts General Laws, Chapter 156B, Section 79, whereby Miles Financial Services Inc., a Massachusetts corporation, merged into Miles Inc., a Indiana corporation and the surviving corporation.

This certificate is issued in accordance with the provisions of Chapter 156B, Section 84.



In testimony of which,
I have hereunto affixed the
Great Seal of the Commonwealth
on the date first above written.

William Francis Galvin
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Secretary of the Commonwealth 0.00= 10.00