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 VALLEY OFFICE SYSTEMS, INC. into ASSOCIATED BUSINESS PRODUCTS, INC. a Nevada corporation number C 40705, duly signed and verified 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: March 31, 1995



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SECRETARY OF STATE

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ARTICLES OF MERGER

MERGING

VALLEY OFFICE SYSTEMS, INC. (A SUBSIDIARY CORPORATION)

Man 31 3 19 PH '95 SECRETARY OF STATE

INTO

ASSOCIATED BUSINESS PRODUCTS, INC. (A PARENT CORPORATION)

Pursuant to the provisions of Sections 30-1-77 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Merger for the purpose of merging Valley Office Systems, Inc., a subsidiary corporation, into Associated Business Products, Inc., the undersigned surviving corporation:

FIRST: Valley Office Systems, Inc., the subsidiary corporation, which is to be merged into the undersigned parent corporation, Associated Business Products, Inc., is incorporated under the laws of the State of Nevada, and the laws of such juridiction permit such a merger.

SECOND: The following Plan of Merger was approved by the Board of Directors of the undersigned, as the surviving corporation, in the manner prescribed by the Idaho Business Corporation Act, and was authorized and approved in the maner prescribed by the laws of Nevada, the jurisdiction under which the subsidiary corporation is organized.

PLAN OF MERGER

Ι.

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

11.

Associated owns 100% of the outstanding shares of stock of Valley Office. The presently issued and outstanding shares of stock of Valley Office, which is the merging corporation, shall be converted into no shares or other securities or obligations of Associated, the surviving corporation, and shall be canceled and extinguished as a result of the aforesaid merger.

111.

The Articles of Incorporation of Associated shall be the Articles of Incorporation of the Corporation surviving the merger. No changes or amendments shall be made to the Articles of Incorporation because of the merger.

IV.

The by-laws of Associated shall be the by-laws of the corporation surviving the merger.

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V.

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The directors and officers of Associated shall be the directors and officers the custom paragion CORP surviving the merger and shall serve until their successors are elected.

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The merger shall become effective upon filing with the Secretary of State of

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VIII.

Upon the merger becoming effective, the separate corporate existence of Valley Office shall cease and all the property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of Valley Office shall be transferred to, vested in and devolve upon ABP without further act or deed and all property, rights and every other interest of ABP and Valley Office shall be effectively the property of ABP as they were of ABP and Valley Office respectively. Valley Office hereby agrees from time to time, as and when requested by ABP corporation or by its successors or assigns, to execute and deliver or cause to be executed and delivered all such deeds and instruments and to take or cause to be taken such further or other action as the surviving corporation may deem necessary or desirable in order to vest in and confirm to ABP title to and possession of any property of Valley Office acquired or to be acquired by reason of or as a result of the mergers herein provided for and otherwise to carry out the intent and purposes hereof and the proper officers and directors of Valley Office and the proper officers and directors of ABP are fully authorized in the name of Valley Office or otherwise to take any and all such action.

IX.

The surviving corporation shall be governed by the laws of the State of Idaho, 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 c/o CT Corporation System, 300 North Sixth Street, Boise, ID 83701.

X.

The respective Boards of Directors of ABP and Valley Office have duly approved this Plan providing for the merger of Valley Office with and into ABP as the surviving corporation as authorized by the laws of the State of Idaho and the laws of the Nevada.

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:

Name of Subsidiary	Number of Shares Outstanding	Designation of Class	Number of Shares Owned by Surviving Corporation
Valley Office Systems, Inc.	1.000 Shares	Common	1.000 Shares

Dated: March 29, 1995.

ASSOCIATED BUSINESS PRODUCTS, INC.

Robert M. Kearns II - Vice President

Carin M. Kinney - Assistant Secretary

STATE OF PENNSYLVANIA

: ss

COUNTY OF CHESTER

I, Barbara H. Moyer, a notary public, do hereby certify that on this 29th day of March, 1995, personally appeared before me Robert M. Kearns II, who, being by me first duly sworn, declared that he is the Vice President of Associated Business Products, Inc., that he signed the foregoing document as Vice President of the corporation, and that the statements therein contained are true.

Notary Public for Pennsylvania

Residing at: 3728 Stoughton Road,

Collegeville, PA 19426

My Commission Expires: Arpil 16, 1996

Notarial Seal Barbara H. Moyer, Notary Public Tredyffrin Twp., Chester County My Commission Expires April 15, 1996

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