

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 10:00 AM 12/19/1998
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**CERTIFICATE OF OWNERSHIP AND MERGER
MERGING
MIRACLE ADHESIVES CORPORATION
AND
STA'-PUT, INC.
INTO
TACC INTERNATIONAL CORPORATION**

Tacc International Corporation a corporation organized and existing under the laws of Delaware,

DOES HEREBY CERTIFY:

FIRST: That this corporation was incorporated on the 4th day of April 1995, pursuant to Delaware Corporation Law.

SECOND: That this corporation owns all of the outstanding shares of the stock of Miracle Adhesives Corporation, a corporation incorporated on the 11th day of December 1986, pursuant to the New York Business Corporation Law.

That this corporation owns all of the outstanding shares of the stock of Sta'-Put, Inc., a corporation incorporated on the 6th day of February 1987, pursuant to the Georgia Business Corporation Code.

THIRD: That this corporation, by the following action taken at a meeting of its Board of Directors dated November 16, 1998, determined to and did merge into itself its wholly owned subsidiaries, Miracle Adhesives Corporation and Sta'-Put, Inc. to become effective at the close of business on December 31, 1998.

RESOLVED: that the Company merge, and it hereby does merge into itself, its wholly owned subsidiaries, Miracle Adhesives Corporation ("MAC") and Sta'-Put, Inc. ("StaPut"), assuming all of their obligations;

FURTHER RESOLVED: that this merger shall become effective at the close of business on December 31, 1998; and

FURTHER RESOLVED: that management is hereby authorized to make and execute a Certificate of Ownership and Merger setting forth a copy of the resolution to merge said MAC and StaPut into the Company, assuming MAC and StaPut's liabilities and obligations and to cause the same to be filed with the Secretary of State and to do all acts and things whatsoever, whether within or without the State of Delaware, which may be necessary or proper to effect said merger.

IN WITNESS WHEREOF, said Tacc International Corporation has caused this Certificate to be signed by Michael J. Robinson, its Vice President & Treasurer this 16th day of November 1998.

TACC INTERNATIONAL CORPORATION

By: _____

Michael J. Robinson
Vice President

TRADEMARK

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