

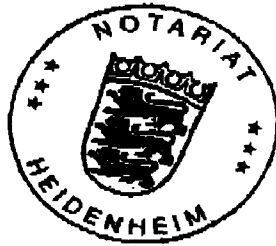
Certificate of Merger

I, the undersigned hereby certify that the company

J. M. Voith GmbH, Heidenheim,

formerly registered under HRB No. 1091 in the commercial register of Heidenheim, has been merged on April 28th, 1997 into J. M. Voith GmbH & Co. Beteiligungen KG, Heidenheim, a company registered under HRA No. 1052 in the commercial register of Heidenheim. Upon registration of said merger in the commercial register of Heidenheim on April 28th, 1997 J. M. Voith GmbH & Co. Beteiligungen KG has taken over all assets, rights and liabilities of J. M. Voith GmbH and J. M. Voith GmbH has ceased to exist.

Dated this 13th day of June 2005



[Handwritten Signature]

Notary Public Gaiser

UR No. 506/2005