

**STATE OF DELAWARE
CERTIFICATE OF MERGER OF
DOMESTIC LIMITED PARTNERSHIP
INTO A
DOMESTIC CORPORATION**

Pursuant to Title 8, Section 264(g) of the Delaware General Corporation Law and Title 6, Section 17-211 of the Delaware Limited Partnership Act, the undersigned corporation executed the following Certificate of Merger:

FIRST: The name of the surviving corporation is Singer Equipment Company, Inc., a Delaware Corporation, and the name of the limited partnership being merged into this surviving corporation is Singer Equipment Company, L.P.

SECOND: The Agreement of Merger has been approved, adopted, certified, executed and acknowledged by the surviving corporation and the merging limited partnership.

THIRD: The name of the surviving corporation is Singer Equipment Company, Inc.

FOURTH: The merger is to become effective on January 4, 2004

FIFTH: The Agreement of Merger is on file at 3030 Kateshawn Road Reading PA 19605 the place of business of the surviving corporation.

SIXTH: A copy of the Agreement of Merger will be furnished by the corporation on request, without cost, to any stockholder of any constituent corporation or partner of any constituent limited partnership.

SEVENTH: The Certificate of Incorporation of the surviving corporation shall be its Certificate of Incorporation

IN WITNESS WHEREOF, said Corporation has caused this certificate to be signed by an authorized officer, the 18th day of December A.D., 2003

By: Fredrick J. Singer
Authorized Officer
Name: Fredrick J. Singer
Print or Type
Title: President

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