



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Office of the Secretary of State
Corporations Division
100 North Main Street
Providence, Rhode Island 02903-1335

32800

BUSINESS CORPORATION

ARTICLES OF MERGER OR CONSOLIDATION INTO

Cooley, Incorporated

(Insert full name of surviving or new corporation)

Pursuant to the provisions of Title 7, Chapter 1.1 of the General Laws, 1956, as amended, the undersigned corporations submit the following Articles of MERGER or CONSOLIDATION (check one box only) for the purpose of merging or consolidating them into one corporation.

1. The names of the undersigned corporations and the states under the laws of which they are respectively organized are:

Name of Corporation	State
4807 4809 Cooley, Incorporated	Rhode Island
Cooley Engineered Membranes, Inc.	Rhode Island
32800 Cooley Sign Systems, Inc.	Rhode Island

2. The laws of the State under which each corporation is organized permit such merger or consolidation.

3. The full name of the surviving or new corporation is Cooley, Incorporated
which is to be governed by the laws of the State of Rhode Island

4. The attached Plan of Merger or Consolidation was approved by each corporation in the manner prescribed by the laws of the State under which each corporation is organized.

(Attach Plan of Merger or Consolidation)

5. If the surviving corporation's name has been amended via the merger, please state the new name:
N/A

6. As to each of the merging or consolidating corporations (except one whose shareholders are not required to approve the agreement under Section 7-1.1-67, in which event that fact shall be set forth) state below the total number of shares outstanding entitled to vote on the Plan, respectively, and if the shares of any class are entitled to vote on the Plan as a class, state below the designation and number of outstanding shares of each class:

Name of Corporation	Number of Shares Outstanding	Entitled to Vote as a Class	
		Designation of Class	Number of Shares
Cooley, Incorporated	291,760	Class A Common	4,270
		Class B Common	38,430
		Preferred	249,150
Cooley Engineered Membranes, Inc.	930	Common	30
Cooley Sign Systems, Inc.	1,000	Preferred	900

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7. As to each of the merging or consolidating corporations, state below the total number of shares voted for or against such Plan, respectively, and as to each class entitled to vote thereon as a class, state the number of shares of each class voted for and against the Plan, respectively (except one whose shareholders are not required to approve the agreement under Section 7-1.1-67, in which event that fact shall be set forth):

Name of Corporation	Total Voted For	Total Voted Against	Entitled to Vote as a Class		
			Class	Voted For	Voted Against
Cooley, Incorporated	291,760	0	Class A Common	4,270	0
			Class B Common	38,430	0
Cooley Engineered Membranes	930	0	Preferred	249,150	0
			Common	30	0
Cooley Sign Systems, Inc.	1,000	0	Preferred	900	0

8. If the surviving or new corporation is to be governed by the laws of a state other than Rhode Island, such surviving or new corporation hereby: (a) agrees that it may be served with process in the State of Rhode Island in any proceeding for the enforcement of any obligation of any domestic corporation which is a party to the merger or consolidation and in any proceeding for the enforcement of the rights of a dissenting shareholder of any domestic corporation against the surviving or new corporation; (b) irrevocably appoints the secretary of state of the State of Rhode Island as its agent to accept service of process in any proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of any domestic corporation the amount, if any, to which they shall be entitled under the provisions of Title 7, Chapter 1.1 of the General Laws, 1956, as amended, with respect to the rights of dissenting shareholders.

9. Date when merger or consolidation shall become effective the date of the filing of these Articles of Merger or Consolidation (not more than 30 days after the filing of these articles of merger or consolidation)

Cooley, Incorporated
 Corporate Name
 By [Signature]
 Signature of President or Vice-President
 and [Signature]
 Signature of Secretary or Assistant Secretary
 Dated 1/19/99

Cooley Engineered Membranes, Inc.
 Corporate Name
 By [Signature]
 Signature of President or Vice-President
 and [Signature]
 Signature of Secretary or Assistant Secretary
 Dated 1/19/99

STATE OF Rhode Island
 COUNTY OF Providence

In Providence on this 19th day of January, 1999, before me personally appeared George M. Fay who being by me first duly sworn, declared that he/she is the President of Cooley, Incorporated and that he/she signed the foregoing document as such president of the corporation, and that the statements therein contained are true.

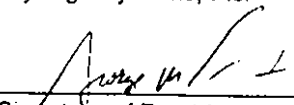
[Signature]
 Notary Public
 My Commission Expires: 8/27/2001

STATE OF Rhode Island
 COUNTY OF Providence

In Providence on this 19th day of January, 1999, before me personally appeared George M. Fay who being by me first duly sworn, declared that he/she is the President of Cooley Engineered Membranes, Inc. and that he/she signed the foregoing document as such president of the corporation, and that the statements therein contained are true.

[Signature]
 Notary Public
 My Commission Expires: 8/27/2001

Cooley Sign Systems, Inc.

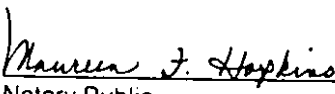
By: 
Signature of President

and 
Signature of Secretary

Dated: 1/19/99

STATE OF Rhode Island
COUNTY OF Providence

In Providence, on this 19th day of January, 1999, before me personally appeared George M. Fay, who being by me first duly sworn, declared that he is the President of Cooley Sign Systems, Inc. and that he signed the foregoing document as such president of the corporation, and that the statements therein contained are true.


Notary Public
My Commission Expires: 8/27/2001

#269734

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER (the "Plan") is made and executed as of January 19, 1999 by and among Cooley, Incorporated, a Rhode Island corporation ("Cooley"), Cooley Sign Systems, Inc., a Rhode Island corporation ("Sign Systems"), and Cooley Engineered Membranes, Inc., a Rhode Island corporation ("Engineered Membranes").

1. Capital Structure and Ownership.

Cooley has a total authorized capital stock consisting of 4,270 shares of Class A common stock, \$10.00 par value, of which 4,270 shares are issued and outstanding on the date hereof, 38,430 shares of Class B common stock, \$10.00 par value, of which 38,340 is outstanding on the date hereof, and 390,000 shares of preferred stock, \$1.00 par value, of which 249,150 are issued and outstanding on the date hereof.

Engineered Membranes has a total authorized capital stock consisting of 7,000 shares of common stock (non-voting), \$1.00 par value, of which 30 are outstanding, and 1,000 shares of preferred (voting) stock, \$10.00 par value, of which 900 are issued and outstanding on the date hereof.

Sign Systems has a total authorized capital stock consisting of 1,000 shares of common stock, no par value, of which 1000 shares are issued and outstanding on the date hereof.

2. Merger.

At the Effective Time (as hereinafter defined), each of Engineered Membranes and Sign Systems shall, pursuant to Section 7-1.1-65 of the Rhode Island General Laws, be merged with and into Cooley, which shall be the surviving corporation and shall continue in existence, on the terms and conditions hereinafter set forth. At the Effective Time, the separate existence of each of Engineered Membranes and Sign Systems shall cease and the effect of the merger shall otherwise be as provided under Section 7-1.1-69 of the Rhode Island General Laws.

3. Effective Time.

The effective time of the merger provided for herein shall be upon filing of the Articles of Merger with the Rhode Island Secretary of State (the "Effective Time").

4. Conversion of Shares.

At the Effective Time of the merger of Cooley and Engineered Membranes and Cooley and Sign Systems with and into Cooley, each share of common and preferred stock of each of Engineered Membranes and Sign Systems outstanding immediately prior to the effective date of the merger shall be converted into shares in Cooley equal to the value of such shareholder's canceled shares in Engineered Membranes or Sign Systems, as the case may be, based on a

valuation of Cooley and Engineered Membranes or Sign Systems, as the case may be, before the merger.

5. The Surviving Corporation.

a. From and after the Effective Time until thereafter amended as provided by law, the Articles of Incorporation and Bylaws of Cooley as in effect immediately prior to the merger shall be and continue to be the Articles of Incorporation and Bylaws of Cooley.

b. The persons who are directors and officers of Cooley immediately prior to the merger shall, until otherwise changed in the manner provided by law, continue as the directors and officers of Cooley following the merger, and shall hold office as provided in the Articles of Incorporation and Bylaws of Cooley, and in the votes or consents appointing such persons to such directorships or offices.

6. Waiver of Mailing.

The shareholders of Cooley, Engineered Membranes and Sign Systems hereby waive mailing of a copy of the Plan and hereby agree that the Plan, the articles of merger and any other certificates or other instruments required by law to be recorded with respect to the merger may be recorded in the appropriate offices in the State of Rhode Island at any time following the adoption of the Plan.

COOLEY, INCORPORATED, a Rhode Island corporation

By: P. Robert Seiner Jr.
Title: Chairman

COOLEY ENGINEERED MEMBRANES, INC., a Rhode Island corporation

By: P. Robert Seiner Jr.
Title: Chairman

COOLEY SIGN SYSTEMS, INC. (a Rhode Island corporation)

By: P. Robert Seiner Jr.
Title: Chairman



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908 5800

December 28, 1998

TO WHOM IT MAY CONCERN:

Re: COOLEY ENGINEERED MEMBRANES, INC.

It appears from our records that the above named corporation has filed all of the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of:

A MERGER - CORPORATION IS THE NONSURVIVOR

Very truly yours,

R. Gary Clark
Tax Administrator

Edward J. Flanagan, Jr.
Chief Revenue Agent
Corporations



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

December 30, 1998

TO WHOM IT MAY CONCERN:

Re: COOLEY SIGN SYSTEMS, INC.

It appears from our records that the above named corporation has filed all of the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of:

A MERGER - CORPORATION IS THE NONSURVIVOR

Very truly yours,

Handwritten signature of R. Gary Clark in black ink.

R. Gary Clark
Tax Administrator

Handwritten signature of Edward J. Flanagan, Jr. in black ink.

Edward J. Flanagan, Jr.
Chief Revenue Agent
Corporations