

CERTIFICATE OF MERGER
OF
PROVIDENCE PAPER COMPANY
INTO
PROVIDENCE PAPER COMPANY OF CONNECTICUT, INC.

(Under §§33-370 & 33-371 of Connecticut General Statutes)
and
(Under G.L., §7-1.1-68.1 of Rhode Island)

A. The names of the constituent corporations are:

Providence Paper Company, a Rhode Island Corporation and
PROVIDENCE PAPER COMPANY OF CONNECTICUT, INC. a Connecticut
corporation.

B. The name of the surviving corporation shall be
PROVIDENCE PAPER COMPANY OF CONNECTICUT, INC.

C. The Plan of Merger is as follows:

1. The Articles of Incorporation of Providence of Connecticut as in effect on the effective date of the merger shall continue in full force and effect as the Articles of Incorporation of Providence of Connecticut and shall not be changed or amended by this merger;

2. Providence of Connecticut reserves the right and power, after the effective date of the merger to alter, amend, change, repeal or restate any of the provisions contained in its Certificate of Incorporation now or hereafter prescribed by Statute, and all rights conferred on the officers, directors, or shareholders herein are subject to this reservation.

3. The By-Laws of Providence of Connecticut as such exist on the effective date of this Merger, shall remain and shall continue to be the By-Laws of Providence of Connecticut until altered, amended or repealed or until new By-Laws shall be adopted in accordance with the provisions thereof, the Certificate of Incorporation, or in the manner provided by the applicable provisions of law.

4. The Directors of Providence of Connecticut as of the effective date of the merger shall continue in office until the next annual meeting of the stockholders of Providence of Connecticut. The number of Directors set for Providence of Connecticut shall continue to be three and shall be the following persons:

Alan E. Lang, Chairman of the Board
Herbert W. Owen
Theodore Walker

5. The Officers of Providence of Connecticut immediately prior to the effective date of the merger shall continue in office after the effective date of the merger and shall remain in office until the next annual meeting of the Board of Directors of Providence of Connecticut. The Officers of Providence of Connecticut are the following:

President	Herbert D. Couchon
Vice President	James L. Woodward
Vice President	Earl Corley
Secretary	Herbert W. Owen
Treasurer	Alan E. Lang
Assistant Secretary	Robert Ciosek

6. Each share of issued and outstanding common stock no par value of Providence of Rhode Island shall be cancelled in exchange for the transfer of all the assets of Providence of Rhode Island to Providence of Connecticut.

7. On the effective date of the merger, the separate existence of Providence of Rhode Island shall cease (except to the extent continued by Statute) and all of its properties, rights, privileges, and franchises of whatsoever nature and description shall be transferred to, vest in, and devolve upon the surviving corporation, Providence of Connecticut, without further act or deed. Any and all operations of Providence of Rhode Island as may be conducted after the close of business of December 14, 1979 shall be on behalf of and for the benefit of the surviving corporation, Providence of Connecticut. All debts due to either Providence of Rhode Island on whatever account shall be as effectively the property of the surviving corporation as they were of the parties thereto; and all rights of creditors and any and all liens upon any property of either of the parties hereto shall be preserved unimpaired; and all debts and liabilities shall henceforth attach to the surviving corporation, Providence of Connecticut, and may be enforced against it to the same extent as if such debts, liabilities and duties had been incurred or contracted by it.

Confirmatory deeds, assignments, or other like instruments when deemed advisable by Providence of Connecticut to evidence such transfer, vesting or devolution of any property, right, or privilege or franchise, shall at anytime or from time to time be made and delivered in the name of Providence of Rhode Island by the last acting officers thereof, or by the corresponding officers of the surviving corporation, Providence of Connecticut.

8. A copy of this Plan of Merger shall be filed for record with the Corporation Divisions of the States of Connecticut and Rhode Island. The Corporation shall file a Certificate of Merger which shall be executed verified, and filed according to §33-371, §33-367 and §33-285 of the Connecticut General Statutes and Articles of Merger according to Rhode Island G.L. §7-1.1-68.

9. These Articles & Plan of Merger and Certificate of Merger may be amended at any time by agreement of the parties hereto subject to required approval of each corporation's Board of Directors and Shareholders as to the terms of any Amendment.

10. The surviving corporation, Providence of Connecticut, previously sought and received authorization from the Secretary of State of Rhode Island to transact business in Rhode Island and use the trade name Providence Paper Company.

The surviving corporation hereby further agrees and acknowledges that it may be served with process in Rhode Island in any proceeding for the enforcement of any obligation of Providence of Rhode Island arising prior to this merger. Providence of Connecticut hereby represents that Herbert D. Couchon has been appointed as its Statutory Agent for Service of Process in Rhode Island, but further agrees to irrevocably appoint the Secretary of State of Rhode Island to accept service of process, as may be required.

The surviving corporation, Providence of Connecticut, and the merging corporation, Providence of Rhode Island, further represent that since Providence of Rhode Island is 100% owned by Providence of Connecticut that there are no, nor can there be any dissenting shareholders entitled to dissenting shareholders' rights or further notice of these Articles & Plan of Merger. Providence of Connecticut, the sole shareholder of Providence of Rhode Island, represents that it has received a copy of these Articles & Plan of Merger as of December 14, 1979.

11. The only shares of stock potentially entitled to vote on this Merger are the 200 shares of common voting stock issued and outstanding of Providence of Rhode Island and the 1,000 shares of common voting stock issued and outstanding of Providence of Connecticut. However, since this is a merger of a wholly owned subsidiary (Providence of Rhode Island) into Providence of Connecticut, no vote of shareholders is required pursuant to Connecticut General Statutes §33-370 and §33-371(b) and Rhode Island G.L. §7-1.1-68 and 7-1.1-70 and said merger has been authorized by resolution of the Board of Directors of each corporation adopting these Articles & Plan of Merger.

12. These Articles & Plan of Merger were duly adopted and approved by the Board of Directors and Shareholders of Providence of Connecticut and Providence of Rhode Island respectively, in each case by written consent of all Directors of each corporation in lieu of Notice of Special Meeting held for the purpose of considering these Articles & Plan of Merger, dated December 1979, in the manner and by the vote required by the corporation laws of the States of Connecticut and Rhode Island.

IN WITNESS WHEREOF, the parties have hereunto set their hand and seals as of this 14th day of Dec. , 1979.

The parties hereby further swear that the statements made in the foregoing Certificate of Merger insofar as they pertain to PROVIDENCE PAPER COMPANY OF CONNECTICUT, INC. and PROVIDENCE PAPER COMPANY are true.

PROVIDENCE PAPER COMPANY OF
CONNECTICUT, INC.

Attest:

Robert Casick
Asst. Secretary

By *David E. Lang*
Its Treasurer

PROVIDENCE PAPER COMPANY

Attest:

James L. Woodward
Secretary

By *Herbert A. Caubon*
Its President

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COPELON
& SCHIFF
& ZANGARI
P.C.

P.O. Drawer 906
New Haven, CT 06504

ALAN L. SCHIFF
MARIO J. ZANGARI
WARREN K. ROSEN
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ALAN R. WEINER
COLIN M. GERSHON
CARL W. ANDROS
STEPHEN J. MILLER
NICHOLAS J. HARDING
STEPHEN L. MAJESKI
JOHN W. BECK
RONALD M. MENELO
LOUIS L. CERUZZI, JR.
ALLEN J. HABIF
FREDERICK S. SEIDENBERG
HERMAN H. COPELON
COUNSEL

August 21, 1981

Mr. Leonard F. Klingham
Legal Council to the Secretary of
State of Rhode Island
State House
Providence, Rhode Island 02903

Dear Mr. Klingham:

Enclosed is a copy of the letter which I have sent to the Secretary of State requesting that they file the attached Certificate of Merger for Providence Paper Company.

I appreciate your help in this matter.

Very truly yours,


Carl Goldfield

CG/jlk
Enc.

COPELON
& SCHIFF
& ZANGARI
P.C.

P.O. Drawer 906
New Haven, CT 06504

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HERMAN H. COPELON
COUNSEL

Secretary of State
State House Room 218
Providence, Rhode Island 02903

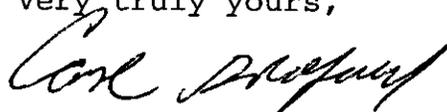
Dear Mrs. Mouradjian:

Enclosed please find two executed copies of a Certificate of Merger between Providence Paper Company and Providence Paper Company of Connecticut, Inc. Also enclosed is our check for \$55.00, covering the fee for filing and certified copies.

When our firm first attempted to file this Certificate of Merger, we were informed by your office that Providence Paper Company had been revoked on October 29, 1980 and that it was impossible to file the Certificate. I have since spoken with Mr. Leonard F. Klingham who informs me that we should be able to file this Certificate as part of the winding up of business of Providence Paper Company after revocation. Mr. Klingham told me that he would inform your office of his opinion.

If you have any questions concerning this letter, please feel free to call me.

Very truly yours,


Carl Goldfield

CG/jlk
Enc.