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CERTIFICATE OF MERGER
OF
V-CREST SYSTEMS, INC. 0100405866
INTO
VOLKSWAGEN OF AMERICA, INC.

DEC 19 1997

WILLIAM R. HOOVER
Secretary of State

TO: The Secretary of State
State of New Jersey

Pursuant to the provisions of Section 14A:10-7 Corporations, General, of the New Jersey Statutes, the undersigned corporations hereby execute the following Certificate of Merger.

ARTICLE ONE

The names of the corporations proposing to merge and the names of the states under the laws of which such corporations are organized, are as follows:

<u>NAME</u>	<u>STATE OF INCORPORATION</u>
Volkswagen of America, Inc. 4409	New Jersey
V-Crest Systems, Inc.	Oregon

V-Crest Systems, Inc. is a wholly-owned subsidiary of Volkswagen of America, Inc.

ARTICLE TWO

The laws of Oregon, the state under which such foreign corporation is organized, permit such merger and the applicable provisions of the laws of said jurisdiction under which such foreign corporation was organized have been, or upon compliance with filing and recording requirements will have been, complied with.

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ARTICLE THREE

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The name of the surviving corporation shall be Volkswagen of America, Inc. and it shall be governed by the laws of the State of New Jersey. 220887

The total authorized capital stock of the surviving corporation shall be 1,000 shares, common stock, without par value.

The address of the surviving corporation's registered office is The Corporation Trust Co., 28 West State Street, Trenton, New Jersey 08608 and the name of its registered agent at such address is the Corporation Trust Co.

349647 656075 915356 0000

ARTICLE FOUR

The Plan of Merger, attached hereto as Exhibit A, was approved unanimously by the Board of Directors of the undersigned surviving domestic corporation and consented to by the Shareholders of the undersigned surviving domestic corporation in the manner prescribed by the New Jersey Business Corporation Act, and was unanimously approved by the Board of Directors of the undersigned foreign corporation in the manner prescribed by the laws of the state under which it is organized.

ARTICLE FIVE

The number of outstanding shares of each class of the subsidiary corporation, party to the merger, and the number of such shares owned by the parent company is as follows:

<u>Name of Subsidiary</u>	<u>Class</u>	<u>Number of Shares Outstanding</u>	<u>Number of Shares Owned by Parent</u>
V-Crest Systems, Inc.	Common	139	139

ARTICLE SIX

This Certificate of Merger shall be effective immediately.

IN WITNESS WHEREOF each of the undersigned corporations has caused this Certificate of Merger to be executed in its name by an authorized officer as designated below as of the 17th day of November, 1997.

V-CREST SYSTEMS, INC.

By: 

Clive Warrilow
President

VOLKSWAGEN OF AMERICA, INC.

By: 

Clive Warrilow
President

PLAN OF MERGER

PLAN OF MERGER dated as of November 1, 1997, between VOLKSWAGEN OF AMERICA, INC., a New Jersey corporation ("VWoA"), and V-CREST SYSTEMS, INC. an Oregon corporation ("V-Crest"); VWoA and V-Crest being hereinafter sometimes collectively referred to as the "Constituent Corporations".

WITNESSETH:

WEREAS, the Boards of Directors of VWoA and V-Crest have, by resolutions duly adopted, approved this Plan of Merger;

NOW, THEREFORE, for the purpose of prescribing the terms and conditions of the merger, the mode of carrying the same into effect and such other details and provisions as are deemed necessary or desirable, the parties hereto do hereby agree as follows:

ARTICLE I

In accordance with the provisions of this Plan of Merger, the Business Corporation Act of the State of New Jersey and the Corporations Act of the State of Oregon, V-Crest shall be merged into VWoA, which shall be the surviving corporation and is herein sometimes referred to as the "Surviving Corporation".

ARTICLE II

For accounting purposes, the merger of V-Crest into VWoA shall not become effective until, and shall become effective as of the close of business on November 30, 1997. The date and time when the merger of V-Crest into VWoA shall become effective as aforesaid is herein called the "Effective Time".

ARTICLE III

The authorized capital stock of VWoA on the date of this Plan of Merger consists of one thousand shares of Common Stock, without par value ("VWoA

Common Stock"). Fourteen shares of VWoA Common Stock are issued and outstanding. The authorized capital stock of V-Crest on the date of this Plan of Merger consists of one thousand shares of Common Stock, without par value ("V-Crest Common Stock"). One hundred thirty-nine shares of V-Crest Common Stock are issued and outstanding, all of which are owned by VWoA.

The manner and basis of converting the shares of the Constituent Corporations into shares of the Surviving Corporation upon the merger shall be as follows:

(i) Each share of VWoA Common Stock which shall be outstanding immediately prior to the Effective Time shall, by virtue of the merger and without any action on the part of the holder thereof, be converted into one share of Common Stock, each without par value, of the Surviving Corporation.

(ii) At the Effective Time, all shares of V-Crest Common Stock shall no longer be outstanding. The Shareholder of V-Crest shall not receive any consideration with respect to such shares, and all certificates representing such shares shall be forthwith canceled.

ARTICLE IV

As of the Effective Time, the Certificate of Incorporation of VWoA in effect at the Effective Time shall become the Certificate of Incorporation of the Surviving Corporation, and the By-Laws of VWoA in effect at the Effective Time shall become the By-Laws of the Surviving Corporation.

The directors of VWoA at the Effective Time shall be the directors of the Surviving Corporation, who shall hold office from the Effective Time until their respective successors are duly elected or appointed and qualified in the manner provided in the Certificate of Incorporation and By-Laws of the Surviving Corporation, or as otherwise provided by law. If, at the Effective Time, a vacancy shall exist on the Board of Directors of the Surviving Corporation, such vacancy may thereafter be filled in the manner provided in the By-Laws of the Surviving Corporation.

IN WITNESS WHEREOF, VWoA and V-Crest have caused this Plan of Merger to be executed by their duly authorized officers and their corporate seals

to be affixed hereto, all as of the date first above written.

VOLKSWAGEN OF AMERICA, INC.

By: 

Clive Warrilow
President

(Corporate Seal)

Attest:



Gerhard P. Riechel
Secretary

V-CREST SYSTEMS, INC.

By: 

Clive Warrilow
President

(Corporate Seal)

Attest:



Gerhard P. Riechel
Secretary