20420

Filing Fee: $100.00

ARTICLES OF MERGER (SUBSIDIARY) OF DOMESTIC AND FOREIGN CORPORATIONS INTO

BRADFORD SOAP INTERNATIONAL, INC.

Pursuant to the provisions of Sections 7-1.1-68.1 and 7-1.1-70 of the General Laws, 1956, as amended, the undersigned corporation adopts the following Articles of Merger for the purpose of merging the subsidiary corporation(s) into itself:

FIRST: The names of the merging corporations and the States under the laws of which they are respectively organized are:

Name of Corporation	State
Bradford Soap International, Inc.	Rhode Island
Bradford Soap International, Inc.	Delaware

SECOND: The laws of the State(s) under which such foreign corporation(s) is (are) organized permit such merger.

THIRD: The name of the surviving corporation is Bradford Soap International, Inc.

and it is to be governed by the laws of the State of Rhode Island

FOURTH: The following Plan of Merger was approved by the directors of the undersigned corporation in the manner prescribed by said Section 7-1.1-68.1 and as required by the applicable laws of the State under which it is organized:

(Insert Plan of Merger)

See Exhibit A attached

FILED

DEC 31 1997

BY [signature]

#196154

DEC 31 1 34 PM '97

RECEIVED
CORPORATIONS DIV
SECRETARY OF STATE

FORM 33A

FIFTH: As to the subsidiary corporation(s), the number of shares outstanding, and the designation and number of outstanding shares of each class and the number of shares of each class owned by the surviving corporation are as follows:

Number of shares outstanding	Number of shares owned by surviving corporation	Designation of class	Number of shares	Number of shares owned by surviving corporation
10	10	common	10	10

SIXTH: A copy of the Plan of Merger was mailed to the shareholders of the subsidiary corporation(s) on N/A - Subsidiary is wholly-owned

SEVENTH: If the surviving corporation is to be governed by the laws of any other state, such surviving 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 the above listed domestic corporation(s) and in any proceeding for the enforcement of the rights of any dissenting shareholder of such domestic corporation(s) against the surviving corporation; (b) irrevocably appoints the Secretary of State of Rhode Island as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation(s) the amount, if any to which they shall be entitled under the provisions of Chapter 7-1.1 of the General Laws, 1956, as amended, with respect to the rights of dissenting shareholders.

EIGHTH: Time merger is to become effective (§7-1.1-69): upon filing

Dated December 31, 19 97

Bradford Soap International, Inc.
(Exact Corporate Name)

By [signature]
(Its Vice President)

and [signature]
(Its Secretary)

STATE OF RHODE ISLAND
COUNTY OF Kent } Sc.

At West Warwick in said county on the 31st day of December 19 97, before me personally appeared Stephen Svetlik, who being by me first duly sworn, declared that he is the Vice President of Bradford Soap International, Inc., that he signed the foregoing document as such Vice President of the corporation, and that the statements therein are true.

Linda E. Gelson
(Notary Public)

AGREEMENT AND PLAN OF LIQUIDATION BY STATUTORY MERGER

Agreement and Plan of Liquidation by Statutory Merger, dated as of the 31 day of December, 1997 by and between Bradford Soap International, Inc., a Delaware corporation, ("Subsidiary") and Bradford Soap International, Inc., a Rhode Island corporation ("Parent"). Parent and Subsidiary are sometimes hereinafter collectively referred to as the "Constituent Corporations".

W I T N E S S E T H:

WHEREAS, the Board of Directors of Parent deems the liquidation of Subsidiary into Parent by statutory merger (the "Merger") to be advisable and in the best interest of each corporation; and

WHEREAS, the Board of Directors of Parent have approved the Merger;

NOW, THEREFORE, in consideration of the covenants and subject to the terms and conditions hereinafter set forth, the Constituent Corporations agree as follows:

Section 1. The Merger.

(a) Subsidiary shall be merged with and into Parent on the date (the "Effective Date") which is the date of the filing of Articles of Merger with the Secretary of State of the States of Delaware and Rhode Island pursuant to and in accordance with the provisions of Section 253 of the Delaware General Corporation Law and Section 7-1.1-68.1 of the Rhode Island General Laws, 1956, as amended. Subject to the terms and conditions set forth herein, on the Effective Date Subsidiary shall be merged with and into Parent, whereupon the separate existence of Subsidiary shall cease, and Parent will be the surviving corporation (the "Surviving Corporation").

(b) As soon as practicable, the Constituent Corporations shall file (or cause to be filed), pursuant to Section 252 of the Delaware General Corporation Law and §7-1.1-68 of the Rhode Island General Laws, 1956, as amended, Articles of Merger with the Secretary of State of the States of Delaware and Rhode.

Section 2. Effect of the Merger.

(a) On the Effective Date, the Surviving Corporation shall succeed to all the rights, privileges, immunities, and franchises and all the property, real, personal, and mixed, of Subsidiary without the necessity for any separate transfer. The Surviving Corporation shall thereafter be responsible and liable for all liabilities and obligations of Subsidiary, and neither the rights of creditors nor any liens on the property of Subsidiary shall be impaired by the Merger. The corporate identity, existence, purposes, powers, objects, franchises, rights and immunities of the Surviving Corporation shall continue unaffected and unimpaired by the Merger hereby provided for.

(b) If, at any time after the Effective Date, the Surviving Corporation shall consider or be advised that any deeds, bills of sale, assignments, assurances or any other actions or things are necessary or desirable to vest, perfect or confirm of record or otherwise in the Surviving Corporation its right, title or interest in, to or under any of the rights, properties or assets of any of the Constituent Corporations acquired or to be acquired by the Surviving Corporation as a result of, or in connection with, the Merger or otherwise to carry out this Agreement, the officers and directors of the Surviving Corporation shall be authorized to execute and deliver, in the name and on behalf of either of the Constituent Corporations or otherwise, all such deeds, bills of sale, assignments and assurances and to take and do, in the name and on behalf of either of the Constituent Corporations or otherwise, all such other actions and things as may be necessary or desirable to vest, perfect or confirm any and all right, title and interest in, to and under such rights, properties or assets in the Surviving Corporation or otherwise to carry out this Agreement.

Section 3. Articles of Incorporation of Surviving Corporation.

The Articles of Incorporation of Parent in effect immediately prior to the Effective Date shall on and after the Effective Date and by virtue of the Merger be the Articles of Incorporation of the Surviving Corporation, until amended in accordance with applicable law, subject to the provisions of Section 1 (c) changing the name of Parent from and after the Effective Date of the Merger.

Section 4. By-laws of Surviving Corporation.

The By-laws of Parent in effect immediately prior to the Effective Date shall on and after the Effective Date be the By-laws of the Surviving Corporation, until amended in accordance with applicable law.

Section 5. Directors and Officers.

The persons who are directors and/or officers of Parent immediately prior to the Effective Date shall on and after the Effective Date be and remain the directors and/or officers (as the case may be) of the Surviving Corporation until their successors have been duly elected or appointed and qualified or until their earlier death, resignation or removal in accordance with the Surviving Corporation's Articles of Incorporation and By-Laws.

Section 6. Termination.

This Agreement and Plan of Liquidation by Statutory Merger may be terminated and the Merger may be abandoned at any time prior to the Effective Date:

(a) by written consent of each of Parent and Subsidiary; or

(b) by either Parent or Subsidiary, if there shall be any law or regulation that makes consummation of the Merger illegal or otherwise prohibited or if any judgment, injunction, order or decree enjoining Parent or Subsidiary from consummating the Merger is entered and such judgment, injunction, order or decree shall become final and nonappealable.

If this Agreement and Plan of Liquidation by Statutory Merger is terminated as provided herein, it shall become void and of no effect with no liability on the part of any party hereto.

Section 7. Conversion and Cancellation of Shares.

The manner of converting shares of capital stock of Parent and Subsidiary in the Merger shall be as follows:

(a) No conversion will occur with respect to shares of common stock of Parent issued and outstanding immediately prior to the Effective Date. Each share of common stock of Parent issued and outstanding immediately prior to the Effective Date shall remain issued and outstanding shares of common stock of Parent on the Effective Date and thereafter.

(b) Upon the effectiveness of the Merger, all shares of common stock of Subsidiary, by virtue of the Merger and without any action on the part of the holders thereof, shall no longer be outstanding and shall be canceled and retired and shall cease to exist, and each holder of a certificate representing any such shares shall thereafter cease to have any rights with respect to such shares.

Section 8. Successors and Assigns; No Other Beneficiaries.

The provisions of this Agreement and Plan of Liquidation by Statutory Merger shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, provided that no party may assign, delegate or otherwise transfer any of its rights or obligations hereunder without the consent of the other party hereto. This Agreement is not intended to confer upon any person not a party hereto any rights or remedies hereunder.

Section 9. Governing Law.

This Agreement and Plan of Liquidation by Statutory Merger shall be construed in accordance with and governed by the laws of the State of Rhode Island without regard to the conflict of law rules thereof.

Section 10. Counterparts, Effectiveness.

This Agreement and Plan of Liquidation by Statutory Merger may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument. This Agreement and Plan of Liquidation by

Statutory Merger shall become effective when each party hereto shall have received counterparts hereof signed by all of the other parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement and Plan of Liquidation by Statutory Merger to be duly executed by their respective authorized officers as of the day and year first above written.

ATTEST:

By: ______________________
Secretary

BRADFORD SOAP INTERNATIONAL, INC., a Rhode Island corporation

By: ______________________
Title: Vice President

ATTEST:

By: ______________________
Secretary

BRADFORD SOAP INTERNATIONAL, INC., a Delaware corporation

By: ______________________
Title: Chmn.

PRV_201754/4B_@01!.DOC