

Filing fee: ~~50.00~~

\$100.00

82425

**ARTICLES OF MERGER
OF DOMESTIC AND FOREIGN CORPORATIONS
INTO
TACO PRODUCTS, INC.**

Pursuant to the provisions of Section 7-1.1-70 of the General Laws, 1956, as amended, the undersigned domestic and foreign corporations adopt the following Articles of Merger for the purpose of merging them into one of such corporations:

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

| <u>Name of Corporation</u> | <u>State</u> |
|----------------------------|--------------|
| TACO, INC. | NEW YORK |
| TACO PRODUCTS, INC. | RHODE ISLAND |

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

THIRD: The name of the surviving corporation is TACO PRODUCTS, 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 shareholders of the undersigned domestic corporation in the manner prescribed by Chapter 7-1.1 of the General Laws, 1956, as amended, and was approved by the undersigned foreign corporation in the manner prescribed by the laws of the State under which it is organized:

(Insert Plan of Merger)

SEE ATTACHED PLAN OF MERGER

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FIFTH: As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

| Name of Corporation | Number of Shares Outstanding | Entitled to Vote as a Class | |
|---|---|-----------------------------|------------------|
| | | Designation of Class | Number of Shares |
| TACO, INC., A NEW YORK CORPORATION | 45 SHARES COMMON, WITHOUT PAR VALUE | N/A | 0 |
| TACO PRODUCTS, INC., A RHODE ISLAND CORPORATION | 45 SHARES COMMON, WITHOUT PAR VALUE | N/A | 0 |

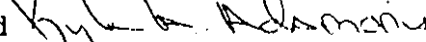
SIXTH: As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

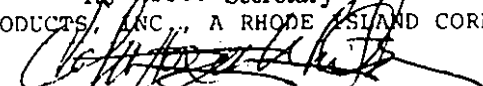
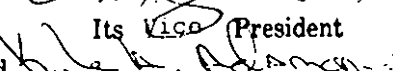
| Name of Corporation | Total Voted For | Total Voted Against | Number of Shares | | |
|--|---------------------------------|---------------------|-----------------------------|-----------|---------------|
| | | | Entitled to Vote as a Class | | |
| | | | Class | Voted For | Voted Against |
| TACO, INC., A NEW YORK CORPORATION | 45 SHARES | 0 | N/A | 0 | 0 |
| | COMMON, WITHOUT PAR VALUE | | | | |
| TACO PRODUCTS, INC., A RHODE ISLAND CORPORATION | 45 SHARES | 0 | N/A | 0 | 0 |
| | COMMON, WITHOUT PAR VALUE | | | | |

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 undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such domestic corporation 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 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.

Dated August 15, 1996

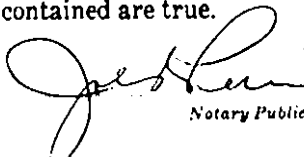
TACO, INC., A NEW YORK CORPORATION
By 
Its Vice President

and 
Its Asst. Secretary

TACO PRODUCTS, INC., A RHODE ISLAND CORPORATION
By 
Its Vice President
and 
Its Asst. Secretary

STATE OF RHODE ISLAND }
COUNTY OF PROVIDENCE } Sc.

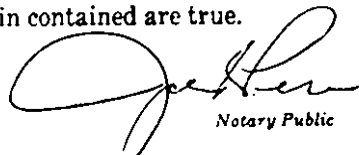
At CRANSTON in said County on the 15th day
of August 1996, before me personally appeared
JOHN HAZEN WHITE, JR., who being by me first duly sworn, declared that he
is the EXECUTIVE VICE PRESIDENT of TACO, INC., A NEW YORK CORPORATION
that he signed the foregoing document as such EXECUTIVE VICE PRESIDENT of the
corporation, and that the statements therein contained are true.


Notary Public

(NOTARIAL SEAL)

STATE OF RHODE ISLAND }
COUNTY OF PROVIDENCE } Sc.

At CRANSTON in said County on the 15th day
of August 1996, before me personally appeared
JOHN HAZEN WHITE, JR., who being by me first duly sworn, declared that he
is the EXECUTIVE VICE PRESIDENT of TACO PRODUCTS, INC., A RHODE ISLAND CORPORATION
that he signed the foregoing document as such EXECUTIVE VICE PRESIDENT of the
corporation, and that the statements therein contained are true.


Notary Public

(NOTARIAL SEAL)

PLAN OF MERGER adopted on December 21, 1994 by Taco, Inc., a business corporation of the State of New York (sometimes referred to herein as "Taco New York" or the "terminating corporation"), and by its Board of Directors on said date, and adopted on December 28, 1994 by Taco Products, Inc., a business corporation incorporated under the laws of the State of Rhode Island (sometimes referred to herein as "Taco Rhode Island" or the "surviving corporation") and by its Board of Directors on said date.

1. The participating corporations, Taco New York and Taco Rhode Island, shall pursuant to the provisions of the Business Corporation Law of the State of New York, and the provisions of the laws of the State of Rhode Island, be merged with and into a single corporation, to wit, Taco Rhode Island, which shall be the surviving corporation upon the effective date of the merger and which is sometimes hereinafter referred to as the "surviving corporation", and which shall continue to exist as said surviving corporation under its present name pursuant to the provisions of the laws of the jurisdiction of its incorporation. The separate existence of Taco New York, which is sometimes hereinafter referred to as the "terminating corporation", shall cease upon the effective date of the merger in accordance with the provisions of the Business Corporation Law of the State of New York.

2. The name under which the terminating corporation was formed was Taco Heaters, Incorporated and its certificate of incorporation was filed in New York on February 7, 1928. By certificate of amendment filed in New York on June 5, 1963, the name of the terminating corporation was changed to Taco, Inc.

3. The number of outstanding shares of the terminating corporation is 45 shares, all of which are of one class and are common shares, and all of which are entitled to vote.

4. The number of outstanding shares of the surviving corporation is 45 shares, all of which are of one class and are common shares, and all of which are entitled to vote.

5. The by-laws of the surviving corporation upon the effective date of the merger will be the by-laws of said surviving corporation and will continue in full force and effect until changed, altered or amended as therein provided and in the manner prescribed by the provisions of the laws of Rhode Island, the jurisdiction of incorporation of the surviving corporation.

6. The directors and officers in office of the surviving corporation upon the effective date of the merger shall be the members of the first Board of Directors and the first officers of the surviving corporation, all of whom shall hold their directorships and offices until the election and qualification of

their respective successors or until their tenure is otherwise terminated in accordance with the by-laws of the surviving corporation.

7. Each issued share of the terminating corporation shall, upon the effective date of the merger, be cancelled and surrendered. The issued shares of the surviving corporation shall not be converted in any manner, but each said share which is issued as of the effective date of the merger shall continue to represent one issued share of the surviving corporation.

8. The Plan of Merger herein made and adopted shall be submitted to the shareholders of the terminating corporation for their adoption or rejection in the manner prescribed by the provisions of the Business Corporation Law of the State of New York, and the merger of the terminating corporation with and into the surviving corporation shall be authorized in the manner prescribed by the laws of the State of Rhode Island, the jurisdiction of incorporation of the surviving corporation.

9. In the event that the Plan of Merger shall have been adopted by the shareholders entitled to vote of the terminating corporation in the manner prescribed by the provisions of the Business Corporation Law of the State of New York, and in the event that the merger of the terminating corporation with and into the surviving corporation shall have been duly authorized in compliance

with the laws of the State of Rhode Island, which is the jurisdiction of incorporation of the surviving corporation, the terminating corporation and the surviving corporation hereby stipulate that they will cause to be executed and filed and/or recorded any document or documents prescribed by the laws of the State of New York and of the State of Rhode Island, and that they will cause to be performed all necessary acts therein and elsewhere to effectuate the merger.

10. The Board of Directors and the proper officers of the terminating corporation and of the surviving corporation, respectively, are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.

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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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

FAX (401) 277-6006

September 16, 1996

TO WHOM IT MAY CONCERN:

Re: TACO, INC.

It appears from our records that the abovenamed 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 abovenamed corporation for the purpose of:

A MERGER - CORPORATION IS THE NONSURVIVOR

Very truly yours,

R. Gary Clark
Tax Administrator

Ernest A. DeAngelis
Chief Revenue Agent
Corporations