



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State
Corporations Division
100 North Main Street
Providence, Rhode Island 02903-1335

ARTICLES OF MERGER OR CONSOLIDATION INTO
(To Be Filed In Duplicate Original)

A.T. Wall Company

(Insert full name of surviving or new entity on this line.)

SECTION I: TO BE COMPLETED BY ALL MERGING OR CONSOLIDATING ENTITIES

Pursuant to the applicable provisions of the Rhode Island General Laws, 1956, as amended, the undersigned entities submit the following Articles of [X] Merger or [] Consolidation (check one box only) for the purpose of merging or consolidating them into one entity.

a. The name and type (for example, business corporation, non-profit corporation, limited liability company, limited partnership, etc.) of each of the merging or consolidating entities and the states under which each is organized are:

Table with 3 columns: Name of entity, Type of entity, State under which entity is organized. Rows include A.T. Wall Company (103257) and Accon, Inc.

b. The laws of the state under which each entity is organized permit such merger or consolidation.

c. The full name of the surviving or new entity is A.T. Wall Company which is to be governed by the laws of the state of Rhode Island

d. The attached Plan of Merger or Consolidation was duly authorized, approved, and executed by each entity in the manner prescribed by the laws of the state under which each entity is organized. (Attach Plan of Merger or Consolidation)

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

f. If the surviving or new entity is to be governed by the laws of a state other than Rhode Island, and such surviving or new entity is not qualified to conduct business in the state of Rhode Island, the entity agrees that: it may be served with process in Rhode Island in any proceeding for the enforcement of any obligation of any domestic entity which is a party to the merger or consolidation; it irrevocably appoints the Secretary of State as its agent to accept service of process in any action, suit, or proceeding; and the address to which a copy of such process of service shall be mailed to it by the Secretary of State is: N/A

g. The future effective date (which shall be a date or time certain no more than thirty (30) days after the filing of the Articles of Merger or, in the case of a subsidiary merger, on or after the 30th day after the mailing of a copy of the agreement of merger to the shareholders of the subsidiary corporation) of the merger or consolidation is (if upon filing, so state) December 1, 2001

SECTION II: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A BUSINESS CORPORATION PURSUANT TO TITLE 7, CHAPTER 1.1 OF THE RHODE ISLAND GENERAL LAWS, AS AMENDED.

a. If one or more of the merging or consolidating entities is a business corporation (except one whose shareholders are not required to approve the agreement under Section 7-1.1-67, or does not require shareholder approval pursuant to the laws of the state under which the corporation is organized, in which event that fact shall be set forth), state below as to each business corporation, the total number of shares outstanding entitled to vote on the Plan of Merger or Consolidation, respectively, and, if the shares

DEC 13 2001

Handwritten signature

<u>Name of Business Corporation</u>	<u>Total Number of Shares Outstanding</u>	<u>Entitled to Vote as a Class</u>	
		<u>Designation of Class</u>	<u>Number of Shares</u>
A.T. Wall Company	100	Common	100
Accon, Inc.	1	Common	1

b. If one or more of the merging or consolidating entities is a business corporation (except one whose shareholders are not required to approve the agreement under Section 7-1.1-67, or does not require shareholder approval pursuant to the laws of the state under which the corporation is organized, in which event that fact shall be set forth), state below as to each business corporation, the total number of shares voted for and 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.

<u>Name of Business Corporation</u>	<u>Total Voted For</u>	<u>Total Voted Against</u>	<u>Entitled to Vote as a Class</u>		
			<u>Class</u>	<u>Voted For</u>	<u>Voted Against</u>
A.T. Wall Company	100	0	Common	100	0
Accon, Inc.	1	0	Common	1	0

c. If the surviving or new entity is to be governed by the laws of a state other than Rhode Island, such surviving or new entity hereby agrees that it will promptly pay to the dissenting shareholders of any domestic entity the amount, if any, to which they shall be entitled under the provisions of Title 7, Chapter 1.1 of the General Laws of Rhode Island, 1956, as amended, with respect to dissenting shareholders.

d. Complete the following subparagraphs i, ii, and iii only if the merging business corporation is a subsidiary corporation of the surviving corporation.

i) The name of the subsidiary corporation is _____

ii) State below the number of outstanding shares of each class of the subsidiary corporation and the number of the shares of each class of the subsidiary corporation owned by the surviving corporation.

<u>Number of Shares Outstanding of the Subsidiary Corporation</u>	<u>Designation of Class</u>	<u>Number of Shares of Subsidiary Corporation Owned by Surviving Corporation</u>	<u>Designation of Class</u>

iii) A copy of the plan of merger was mailed to shareholders of the subsidiary corporation on _____

.....
SECTION III: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A NON-PROFIT CORPORATION PURSUANT TO TITLE 7, CHAPTER 6 OF THE RHODE ISLAND GENERAL LAWS, AS AMENDED.

- a. If the members of any merging or consolidating non-profit corporation are entitled to vote thereon, attach a statement for each such non-profit corporation which sets forth the date of the meeting of members at which the Plan of Merger or Consolidation was adopted, that a quorum was present at the meeting, and that the plan received at least a majority of the votes which members present at the meeting or represented by proxy were entitled to cast; OR attach a statement for each such non-profit corporation which states that the plan was adopted by a consent in writing signed by all members entitled to vote with respect thereto.
- b. If any merging or consolidating corporation has no members, or no members entitled to vote thereon, then as to each such non-profit corporation attach a statement which states the date of the meeting of the board of directors at which the plan was adopted, and a statement of the fact that the plan received the vote of a majority of the directors in office.

SECTION IV: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A LIMITED PARTNERSHIP PURSUANT TO TITLE 7, CHAPTER 13 OF THE RHODE ISLAND GENERAL LAWS, AS AMENDED

- a. The agreement of merger or consolidation is on file at the place of business of the surviving or resulting domestic limited partnership or other business entity and the address thereof is:
- b. A copy of the agreement of merger or consolidation will be furnished by the surviving or resulting domestic limited partnership or other business entity, on request and without cost, to any partner of any domestic limited partnership or any person holding an interest in any other business entity which is to merge or consolidate.

SECTION V: TO BE COMPLETED BY ALL MERGING OR CONSOLIDATING ENTITIES

A.T. Wall Company
Print Entity Name

By: [Signature] Name of person signing TREASURER Title of person signing
By: [Signature] Name of person signing Secretary Title of person signing

STATE OF RHODE ISLAND
COUNTY OF Kent

In Warwick, RI, on this 12 day of December, 2001, before me personally appeared Chester Chwalek who, being duly sworn, declared that he/she is the Treasurer of the above-named entity and that he/she signed the foregoing document as such authorized agent, and that the statements herein contained are true.

Stacy Marie Burinskas
Notary Public
My Commission Expires: 3/19/05

Accon, Inc.
Print Entity Name

By: [Signature] Name of person signing President Title of person signing
By: [Signature] Name of person signing Secretary Title of person signing

STATE OF Rhode Island
COUNTY OF Kent

In Warwick, RI, on this 12 day of December, 2001, before me personally appeared Peter Frost who, being duly sworn, declared that he/she is the President of the above-named entity and that he/she signed the foregoing document as such authorized agent, and that the statements herein contained are true.

Stacy Marie Burinskas
Notary Public
My Commission Expires: 3/19/05

AGREEMENT AND PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER (hereinafter referred to as the "Agreement") dated as of the 31st of December, 2001 between A.T. Wall Company, a Rhode Island corporation (hereinafter referred to as the "Surviving Corporation") and Accon, Inc., a Florida corporation (hereinafter referred to as the "Merged Corporation") (the Merged Corporation and the Surviving Corporation are hereinafter collectively referred to as the "Constituent Corporations").

W I T N E S S E T H:

WHEREAS, the Surviving Corporation is a corporation duly organized and existing under the laws of the State of Rhode Island; and

WHEREAS, the Merged Corporation is a corporation duly organized and existing under the laws of the State of Florida; and

WHEREAS, all of the outstanding capital stock of each of the Constituent Corporations are held by ATW Companies, Inc., a Rhode Island corporation (the "Sole Shareholder"); and

WHEREAS, the Sole Shareholder and the Board of Directors of each of the Constituent Corporations deem it advisable and to the advantage, welfare and best interests of said corporations that the Merged Corporation be merged into the Surviving Corporation under and pursuant to Section 607.1107 of the Florida Business Corporation Act and Section 7-1.1-70 of the Rhode Island Business Corporation Act.

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

1. Merger. The Merged Corporation shall merge with and into the Surviving Corporation, which shall be the surviving corporation.

2. Terms and Conditions. On the effective date of the merger, the separate existence of the Merged Corporation shall cease, and the Surviving Corporation shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal and mixed, of the Merged Corporation, without the necessity for any separate transfers. The Surviving Corporation shall thereafter be responsible and liable for all liabilities and obligations of the Merged Corporation, and neither the rights of creditors nor any liens on the property of the Merged Corporation shall be impaired by the merger.

3. Conversion of Shares. The manner and basis of converting each issued share of the Merged Corporation, on the effective date of the merger, into interests of the Surviving Corporation are as follows:

(a) The shares of capital stock of the Merged Corporation presently owned by the Sole Shareholder shall be canceled, and no payment shall be made with respect thereto; and

(b) The shares of capital stock of the Surviving Corporation presently owned by the Sole Shareholder shall remain unchanged and shall continue to be held by the Sole Shareholder on the effective date of the merger.

4. Articles of Incorporation. The Articles of Incorporation of the Surviving Corporation, as in effect on the date of the merger, shall continue to be the Articles of Incorporation of said Surviving Corporation following the effective date of the merger, until further amended and changed pursuant to the provisions of the Rhode Island Business Corporation Act.

5. By-laws. The by-laws of the Surviving Corporation shall continue to be its by-laws following the effective date of the merger.

6. Purposes of Surviving Corporation. The purposes set forth in the Articles of Incorporation of the Surviving Corporation, as in effect on the date of the merger, shall continue in full force and effect as the purposes of the Surviving Corporation following the effective date of the merger.

7. Board of Directors. The Board of Directors of the Surviving Corporation on the effective date of the merger shall continue as the Board of Directors of the Surviving Corporation following the merger for the full and unexpired terms of their offices and until their successors have been elected and appointed.

8. Approval of Board of Directors. This Agreement has been approved by the Board of Directors of the Merged Corporation in accordance with the provisions of Sections 607.1101 and 607.1103 of the Florida Business Corporation Act, and has been approved by the Board of Directors of the Surviving Corporation pursuant to Section 7-1.1-65 of the Rhode Island Business Corporation Act.

9. Approval of Sole Shareholder. This Agreement has been approved by the Sole Shareholder of the Merged Corporation in accordance with the provisions of Section 607.1103 of the Florida Business Corporation Act, and has been approved by the Sole Shareholder of the Surviving Corporation pursuant to Section 7-1.1-67 of the Rhode Island Business Corporation Act.

10. Effective Time and Date of the Merger.

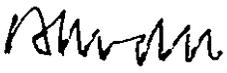
(a) The effective time and date of this Agreement, and the time and date when the merger thereon agreed upon shall become effective, shall be December 31, 2001.

(b) The identity, existence, purposes, powers, objects, franchises, rights and immunities of the Surviving Corporation shall continue unaffected and unimpaired by the merger hereby provided for; and the corporate identity, existence, purposes, powers, objects, franchises, rights, and immunities of the Merged Corporation shall be continued in and merged into the Surviving Corporation and the Surviving Corporation shall be fully vested therewith.

[remainder of page intentionally left blank]

IN WITNESS WHEREOF, each of the Constituent Corporations party hereto, pursuant to authority duly granted by the respective Board of Directors and Sole Shareholder of the respective Constituent Corporations, has caused this Agreement to be executed by its duly authorized officer.

A.T. WALL COMPANY
(a Rhode Island corporation)

By: 
Name: C.T. CHWALEK
Its: TREASURER

ACCON, INC.
(a Florida corporation)

By: 
Name: Peter C Frost
Its: President