

ARTICLES OF MERGER

OF

AT LEAST 90%-OWNED SUBSIDIARY

INTO

PARENT CORPORATION

Pursuant to the provisions of Section 7-1.1-68.1 of the Rhode Island Business Corporation Act, Alco Standard Corporation hereby executes, by its duly authorized officers, the following Articles of Merger:

ARTICLE ONE

Office Equipment Leasing Corporation, a Rhode Island corporation, shall be merged into Alco Standard Corporation, an Ohio corporation authorized to do business in Rhode Island. Alco Standard Corporation shall be the surviving corporation and it is to be governed by the laws of the State of Ohio.

ARTICLE TWO

The plan of merger approved by the Board of Directors is attached as Exhibit "A".

ARTICLE THREE

Alco Standard Corporation, the parent corporation, owns 100% of the outstanding stock of Office Equipment Leasing Corporation, the subsidiary corporation. The number and the description of each class of the outstanding shares of Office Equipment Leasing Corporation and the number owned by Alco Standard Corporation, are as follows:

<u>Class</u>	<u>Number of Outstanding Shares</u>	<u>Number of Shares Owned by Alco</u>
Common, NPV	50	50

ARTICLE FOUR

The holder of all of the outstanding shares of Office Equipment Leasing Corporation waived the right to be mailed a copy of the plan of merger by a consent dated December 22, 1983, copy attached at Exhibit "B".

ARTICLE FIVE

The merger is to be effective on January 1, 1984.

ARTICLE SIX

Alco Standard Corporation hereby agrees that it may be served with process in the State of Rhode Island in any proceeding for the enforcement of any obligation of Office Equipment Leasing Corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of Office Equipment Leasing Corporation against Alco Standard Corporation. The Secretary of State of Rhode Island is hereby irrevocably appointed as the agent of Alco Standard Corporation to accept service of process in any such proceeding. Alco Standard Corporation agrees that it will promptly pay to dissenting shareholders of Office Equipment Leasing Corporation the amount, if any, to which they shall be entitled under the provisions of the Rhode Island Business Corporation Act with respect to the rights of dissenting shareholders.

DATED: December 23, 1983.

ALCO STANDARD CORPORATION

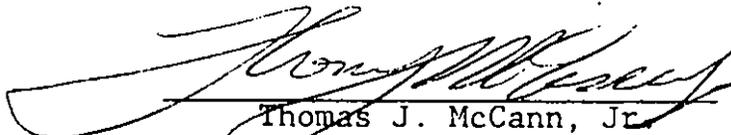
Attest: David O. Meachen  
David O. Meachen  
Assistant Secretary

By:

Thomas J. McCann, Jr.  
Thomas J. McCann, Jr.  
Vice President-Acquisitions

VERIFICATION

The undersigned Vice President of Alco Standard Corporation, the surviving parent corporation, has duly executed these Articles in duplicate and verifies that the statements contained herein are true and correct to the best of his knowledge or belief, under penalties of perjury.

  
Thomas J. McCann, Jr.  
Vice President-Acquisitions

Sworn to and subscribed before me and in my presence this  
23rd day of December, 1983.

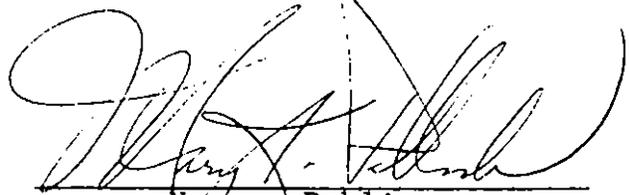
  
Notary Public  
Mary K. Pollock, Notary Public  
Tredyffrin Township  
Chester County  
My Commission Expires April 7, 1984

EXHIBIT "A"

PLAN OF MERGER

FIRST: The name of the subsidiary is Office Equipment Leasing Corporation, a Rhode Island corporation, and the name of the corporation owning at least 90% of its shares is Alco Standard Corporation, an Ohio corporation. Alco Standard Corporation shall survive the merger and assume all the liabilities and obligations of Office Equipment Leasing Corporation.

SECOND: All of the presently issued and outstanding shares of stock of Office Equipment Leasing Corporation, which is the non-surviving corporation, shall be cancelled and extinguished as a result of the merger and shall not be converted into any shares or other securities or obligations of Alco Standard Corporation.

EXHIBIT "B"

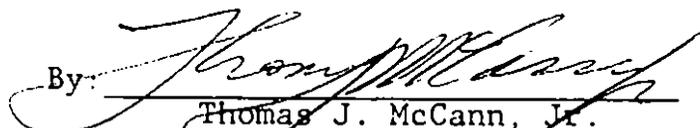
WAIVER

Alco Standard Corporation ("Alco") an Ohio corporation and sole shareholder of the subsidiary corporation Office Equipment Leasing Corporation, a Rhode Island corporation, hereby waives being mailed a copy of the Plan of Merger by which Office Equipment Leasing Corporation is merged into Alco.

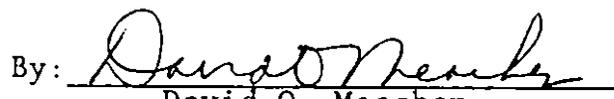
IN WITNESS WHEREOF, the undersigned has signed his name.

ALCO STANDARD CORPORATION

By:

  
Thomas J. McCann, Jr.  
Vice President-Acquisitions

By:

  
David O. Meachen  
Assistant Secretary

DATED: December 22, 1983

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