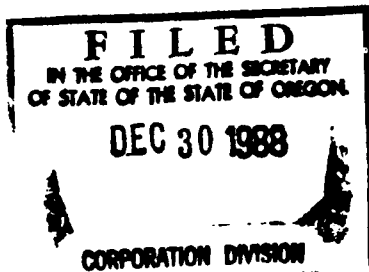


17007212



ARTICLES OF MERGER
of
WITTCO SYSTEMS, INC. 05261912
and
FINZER BUSINESS SYSTEMS, INCORPORATED

Pursuant to the laws of the State of Oregon, the undersigned corporations adopt the following Articles of Merger.

1. Plan of Merger. The Plan of Merger is attached to these Articles and is incorporated herein by reference.

2. Shares Outstanding. As to each of the undersigned corporations, the classes of stock and the number of shares outstanding are as follows:

(a) Wittco Systems, Inc.: 17,176 shares of Common Stock,
par value \$10.00

(b) Finzer Business Systems, Incorporated 501 shares of Common Stock, No
par value

3. Share Vote. Because Finzer Business Systems, Inc. is a wholly owned subsidiary of Wittco Systems, Inc., the merger can occur without approval of the shareholders of either the parent or subsidiary. ORS 60.491. *Incorporated*

4. Date of Adoption. The Plan of Merger was adopted by the directors and shareholders of Wittco Systems, Inc. the 28th day of December, 1988.

Dated this 28th day of December, 1988.

WITTCO SYSTEMS, INC.

FINZER BUSINESS SYSTEMS, Incorporated

By [Signature]
Its President

By [Signature]
Its President

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WITT COMPANY



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MEREX

17007212

PLAN OF MERGER
of
WITTCO SYSTEMS, INC.
and
FINZER BUSINESS SYSTEMS, INCORPORATED

This is the Plan of Merger entered into by and between Wittco Systems, Inc., an Oregon corporation, and Finzer Business Systems, Incorporated, an Oregon corporation, and is intended to be effective as 12:00 a.m. on January 1, 1989.

1. The corporations proposing to merge are Wittco Systems, Inc. and Finzer Business Systems, Incorporated, its wholly owned subsidiary. They propose that Finzer Business Systems, Inc. be merged into Wittco Systems, Inc., which shall be the surviving corporation.

2. Upon the effective date of the merger, Finzer Business Systems, Incorporated shall cease, and Wittco Systems, Inc. shall become the owner of all the rights and property of Finzer Business Systems, Inc. and shall be subject to all its debts and liabilities.

3. Shares of Finzer Business Systems, Inc. will not be converted into shares of Wittco Systems, Inc. because Finzer Business Systems, Incorporated is wholly owned by Wittco Systems, Incorporated. Accordingly, there are no shareholders of Finzer Business Systems, Incorporated entitled to shares of Wittco Systems, Inc.

4. The Articles of Incorporation and Bylaws of the surviving corporation shall continue in full force and effect.

5. The directors of either merging corporation may, in their discretion, abandon this merger, subject to the rights of third parties, without further action on approval by the shareholders of the corporation, at any time before the merger has been completed.

DATED this 28th day of December, 1988.

Wittco Systems, Inc.

Finzer Business Systems, Incorporated

By [Signature]
Its President

By [Signature]
Its President