

ARTICLES OF MERGER

OF

**IRVIN KAHN & SON, INC.
(A Kentucky Corporation)**

WITH AND INTO

**IRVIN KAHN & SON, INC.
(An Indiana Corporation)**

Pursuant to the requirements of Section 271B.11-050 of the Kentucky Revised Statutes, Irvin Kahn & Son, Inc., an Indiana corporation, as the surviving corporation, hereby adopts and delivers the following Articles of Merger:

Article I
SURVIVING CORPORATION

The corporation surviving the merger is Irvin Kahn & Son, Inc., an Indiana corporation (the “Surviving Corporation”).

Article II
NON-SURVIVING CORPORATION

The only other party to the merger, and the corporation not surviving the merger, is Irvin Kahn & Son, Inc., a Kentucky corporation (the “Non-Surviving Corporation”).

Article III
PLAN OF MERGER

The Agreement and Plan of Merger (the “Agreement”) dated December 24, 2013 by and between the Surviving Corporation and the Non-Surviving Corporation, contains the plan of merger of the Non-Surviving Corporation into the Surviving Corporation, and is set forth in EXHIBIT A attached hereto and made a part hereof.

Article IV
MANNER OF ADOPTION AND VOTE

Section 1. Action by Surviving Corporation

A. Action by Directors. The Agreement was adopted by the unanimous written consent of the Board of Directors of the Surviving Corporation on December 24, 2013.

B. Vote of Sole Shareholder. With respect to the Surviving Corporation, the designation, number of outstanding shares, number of votes entitled to be cast by each voting group entitled

to vote separately on the merger, and number of shares voted in favor or against or having abstained as to the merger are set forth below:

<u>Designation of Voting Group</u>	<u>Common Stock</u>
Number of Outstanding Shares	100
Number of Votes Entitled to be Cast	100
Shares Voted in Favor	100
Shares Voted Against	-0-
Shares Abstained	-0-

The number of votes cast for approval of the Agreement by the sole shareholder of the Surviving Corporation was sufficient for approval thereof.

Section 2. Action by Non-Surviving Corporation

A. Action by Directors. The Agreement was adopted by the unanimous written consent of the Board of Directors of the Non-Surviving Corporation on December 23, 2013.

B. Vote of Shareholders. With respect to the Non-Surviving Corporation, the designation, number of outstanding shares, number of votes entitled to be cast by each voting group entitled to vote separately on the merger, and number of shares voted in favor or against or having abstained as to the merger are set forth below:

<u>Designation of Voting Group</u>	<u>Common Stock</u>	<u>Class A Preferred</u>	<u>Class B Preferred</u>
Number of Outstanding Shares	1,403	294	160
Number of Votes Entitled to be Cast	1,403	294	160
Shares Voted in Favor	1,403	294	160
Shares Voted Against	-0-	-0-	-0-
Shares Abstained	-0-	-0-	-0-

The number of votes cast for approval of the Agreement by the shareholders of the Non-Surviving Corporation was sufficient for approval thereof.

Article V
EFFECTIVE DATE AND TIME

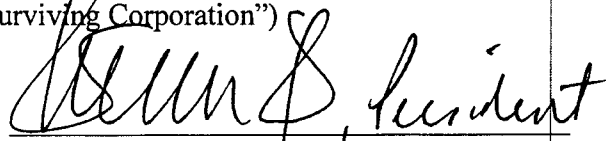
These Articles of Merger and the merger provided for herein were effective in Indiana as of 11:59 p.m. Eastern Standard Time on December 31, 2013. These Articles of Merger are effective in Kentucky on the date of filing of these Articles of Merger with the Kentucky Secretary of State.

* * *

IN WITNESS WHEREOF, the undersigned surviving corporation, by its duly authorized officer, hereby executes these Articles of Merger effective as of the 31st day of December, 2013.

IRVIN KAHN & SON, INC.
("Surviving Corporation")

By:


I. Marshall Kahn, President

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EXHIBIT A

Agreement and Plan of Merger

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER (“Agreement”) is made and entered into this 24th day of December, 2013 by and between Irvin Kahn & Son, Inc. (“IKS Kentucky”), a Kentucky corporation and Irvin Kahn & Son, Inc. (“IKS Indiana” or the “Surviving Corporation”), an Indiana corporation.

WITNESSETH:

WHEREAS, IKS Indiana is an Indiana corporation with its principal place of business in Indianapolis, Indiana and a wholly-owned subsidiary of IKS Kentucky;

WHEREAS, IKS Kentucky is a corporation incorporated under the laws of the Commonwealth of Kentucky with its principal place of business in Indianapolis, Indiana;

WHEREAS, IKS Indiana and IKS Kentucky desire to effect a transaction whereby IKS Kentucky will merge with and into and under the Articles of Incorporation of IKS Indiana (the “Merger”) and IKS Indiana will survive the Merger and shall continue its existence under the laws of the State of Indiana;

WHEREAS, the Board of Directors of IKS Indiana has determined that it is advisable and in the best interest of IKS Indiana to engage in the transactions contemplated by this Agreement and has unanimously approved this Agreement and has recommended its approval to the sole shareholder of IKS Indiana; and

WHEREAS, the Board of Directors of IKS Kentucky has determined that it is advisable and in the best interest of IKS Kentucky to engage in the transactions contemplated by this Agreement and has unanimously approved this Agreement and has recommended its approval to the shareholders of IKS Kentucky.

NOW, THEREFORE, in consideration of the foregoing premises, the mutual obligations herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, IKS Indiana and IKS Kentucky hereby make this Agreement and prescribe to the terms and conditions of the merger of IKS Kentucky with and into IKS Indiana and the mode of carrying the transaction into effect as follows:

ARTICLE I
THE MERGER

Upon the terms and subject to the conditions of this Agreement, at the Effective Time (as defined herein), IKS Kentucky shall be merged with and into and under the Articles of Incorporation of IKS Indiana (the “Merger”). IKS Indiana shall be the surviving corporation in the Merger (the “Surviving Corporation”) and shall continue its corporate existence under the laws of the State of Indiana. At the Effective Time, the separate corporate existence of IKS Kentucky shall cease.

ARTICLE II
THE SURVIVING CORPORATION

Section 2.1 Name and Offices. Upon and following the Effective Time of the Merger, the name of the Surviving Corporation shall be Irvin Kahn & Son, Inc., and the business of the Surviving Corporation shall be the same business conducted by IKS Kentucky immediately prior to the Effective Time. The principal office of the Surviving Corporation shall be located at 6555 Guion Road, Indianapolis, Indiana 46268 until such time as the Board of Directors designates otherwise.

Section 2.2 Directors of the Surviving Corporation. At the Effective Time, each person who was a director of IKS Kentucky immediately prior to the Effective Time shall become a director of the Surviving Corporation and each such person shall serve as a director of the Surviving Corporation for the balance of the term for which such person was elected as a director of IKS Kentucky and until his successor is duly elected and qualified in the manner provided in the By-Laws or the Articles of Incorporation of the Surviving Corporation or as otherwise provided by law or until his earlier death, resignation or removal in the manner provided in the By-Laws or the Articles of Incorporation of the Surviving Corporation or as otherwise provided by law.

Section 2.3 Officers of the Surviving Corporation. At the Effective Time, each person who was an officer of IKS Kentucky immediately prior to the Effective Time shall become an officer of the Surviving Corporation with each such person to hold the same office in the Surviving Corporation, in accordance with the By-Laws thereof, as he held in IKS Kentucky immediately prior to the Effective Time until his successor is duly elected and qualified in the manner provided in the By-Laws or the Articles of Incorporation of the Surviving Corporation or as otherwise provided by law or until his earlier death, resignation or removal in the manner provided in the By-Laws or the Articles of Incorporation of the Surviving Corporation or as otherwise provided by law.

Section 2.4 Articles of Incorporation and By-Laws.

- (a) **Articles of Incorporation.** The Articles of Incorporation of IKS Indiana in existence at the Effective Time shall remain the Articles of Incorporation of the Surviving Corporation following the Effective Time, until such Articles of Incorporation shall be amended or repealed as provided therein or by applicable law.
- (b) **By-Laws.** The By-Laws of the Surviving Corporation of IKS Indiana in existence at the Effective Time shall remain the By-Laws of the Surviving Corporation following the Effective Time, until such By-Laws shall be amended or repealed as provided therein or by applicable law.

Section 2.5 Effect of the Merger. The effect of the Merger upon consummation shall be as set forth in the Indiana Business Corporation Law, as amended.

ARTICLE III
CAPITAL

Section 3.1 Manner of Conversion of Shares. Upon and by virtue of the Merger becoming effective at the Effective Time,

- (a) Each share of common stock, Class A Preferred Stock and Class B Preferred Stock of IKS Kentucky issued and outstanding immediately prior to the Effective Time shall be converted into one fully paid and nonassessable share of common stock of IKS Indiana by virtue of the Merger without any action on the part of the holder thereof; and
- (b) Each share of common stock of IKS Indiana issued and outstanding immediately prior to the Effective Time shall be redeemed, cancelled and retired and shall cease to exist by virtue of the Merger without any action on the part of the holder thereof.

Section 3.2 Effect of Conversion. At and after the Effective Time, each share certificate which immediately prior to the Effective Time represented outstanding shares of common stock, Class A Preferred Stock and Class B Preferred Stock of IKS Kentucky (“Kentucky Certificate”) shall be deemed for all purposes to evidence ownership of, and to represent, the number of shares of common stock of IKS Indiana into which the shares of common stock, Class A Preferred Stock and Class B Preferred Stock of IKS Kentucky represented by such certificate immediately prior to the Effective Time have been converted pursuant to Section 3.1 hereof. The registered owner of any Kentucky Certificate outstanding immediately prior to the Effective Time, as such owner appears in the books and records of IKS Kentucky immediately prior to the Effective Time, shall, until such certificate is surrendered for transfer or exchange, have and be entitled to exercise any voting and other rights with respect to and to receive any dividends or other distributions on the shares of common stock of IKS Indiana into which the shares represented by any such certificate have been converted pursuant to Section 3.1 hereof.

Section 3.3 Exchange of Certificate. Each holder of a Kentucky Certificate shall, upon the surrender of such certificate to the Surviving Corporation for cancellation after the Effective Time, be entitled to receive from the Surviving Corporation a certificate representing the number of shares of common stock of IKS Indiana into which the shares of common stock of IKS Kentucky represented by such certificate have been converted pursuant to Section 3.1 hereof.

Section 3.4 Employee Benefit Plans. Upon the Effective Time, IKS Indiana will assume all obligations of IKS Kentucky under any and all employee benefit plans in effect as of the Effective Time or with respect to which employee rights or accrued benefits are outstanding as of the Effective Time.

ARTICLE IV
CONDITIONS PRECEDENT

The obligation of IKS Indiana and IKS Kentucky to consummate the Merger contemplated by this Agreement is subject to the receipt of all required approvals of the shareholders of IKS Kentucky and the sole shareholder of IKS Indiana and the receipt of all appropriate orders, consents, approvals and clearances from all necessary governmental authorities whose orders, consents, approvals or clearances are required by law for consummation of the Merger.

ARTICLE V
EFFECTIVE TIME

Subject to the terms and upon satisfaction of all requirements of law and the conditions specified in this Agreement, the Merger shall become effective on the date and at the time specified in the Articles of Merger filed with the Indiana Secretary of State.

ARTICLE VI
TERMINATION

Section 6.1 Manner of Termination. Notwithstanding approval of this Agreement by the shareholders of IKS Kentucky and the sole shareholder of IKS Indiana, this Agreement may be terminated and the transactions contemplated hereby may be abandoned at any time prior to the Effective Time if the Board of Directors of IKS Indiana and IKS Kentucky mutually agree in writing to terminate this Agreement.

Section 6.2 Effect of Termination. Upon termination by written notice, this Agreement shall be of no further force or effect, and there shall be no further obligations or liabilities by reason of this Agreement or the termination thereof on the part of any party hereto or their respective directors, officers, employees, agents and shareholders, except for payment of their respective expenses.

ARTICLE VII
MISCELLANEOUS

Section 7.1 Binding Effect. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and assigns.

Section 7.2 Notices. Any notices, request or instruction to be given hereunder to any party hereto shall be in writing and delivered by hand to the other party hereto and marked to the attention of the President of such party.

Section 7.3 Amendments; Waivers. No amendments of this Agreement shall be binding unless executed in writing by all parties hereto. Any waiver of any provision of this Agreement shall be in writing, and no waiver of any provision shall be deemed a waiver of any other provision or constitute a continuing waiver.

Section 7.4 Severability. In case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such

invalidity, illegality or unenforceability shall not affect any other provision of this Agreement, but this Agreement shall be construed as if such invalid, illegal or unenforceable provision or provisions had ever been contained herein.

Section 7.5 **Governing Law.** This Agreement has been executed and delivered in the State of Indiana and shall be construed and governed in accordance with the laws of the State of Indiana, without reference to the conflict or choice of law principles thereof.

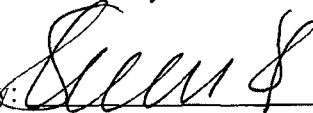
Section 7.6 **Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be an original, but such counterparts shall together constitute one and the same instrument.

Section 7.7 **Recitals.** The Recitals on page 1 of this Agreement and the paragraph preceding such Recitals (including the defined terms therein) are expressly incorporated into and made a part of this Agreement.


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IN WITNESS WHEREOF, IKS Indiana and IKS Kentucky have made and entered into this Agreement as of the day and year first above written and have caused this Agreement to be executed and attested by their duly authorized officers.

IRVIN KAHN & SON, INC.
"IKS Kentucky"

By: 
I. Marshall Kahn, President

IRVIN KAHN & SON, INC.
"IKS Indiana"

By: 
I. Marshall Kahn, President I.