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COMMONWEALTH OF KENTUCKY
OFFICE OF SECRETARY OF STATE
FRANKFORT, 40601

DREXELL R. DAVIS
SECRETARY OF STATE

April 15, 1987

SECRETARY OF STATE (502) 564-3490
CORPORATE FILINGS (502) 564-2848
CORPORATION RECORDS (502) 564-7330

CLINTON H. NEWMAN II
ASSISTANT SECRETARY OF STATE

Theresa M. Robenalt
Kahn, Kleinman, Yanowitz & Arnson Co.
Attorneys At Law
1300 Bond Court Building
East Ninth Street at St. Clair Avenue
Cleveland, Ohio 44114-1546

RE: "Alabama Industrial Pallet Company"
"Industrial Timber & Land Company"
"Vinton Country Dry Kiln, Inc."
"C. C. Lumber, Inc."

Dear Sir:

Receipt and filing of the following is hereby acknowledged.

1. () Articles of Amendment.
2. () Restated Articles of Incorporation 475479
3. (XXXX) Articles of Merger were filed in this office on April 15, 1987 of ALABAMA INDUSTRIAL PALLET COMPANY(not qual.) an Ohio corporation, INDUSTRIAL TIMBER & LAND COMPANY(qual.) an Ohio Corporation, VINTON COUNTRY DRY KILN, INC.(not qual.) an Ohio corporation into C. C. LUMBER, INC.(not qual.)
4. () Other

If we may be of further assistance to you, please do not hesitate to call us.

Sincerely yours,

Drexell R. Davis
Secretary of State

UNITED STATES OF AMERICA,
STATE OF OHIO,
OFFICE OF THE SECRETARY OF STATE.



ORIGINAL COPY FILED
SECRETARY OF STATE OF KENTUCKY
FRANKFORT, KENTUCKY

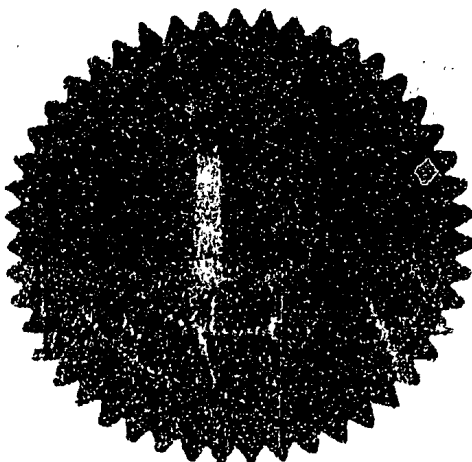
Act
APR 15 1987 *CC #20.00*
Sherrill P. Davis
SECRETARY OF STATE

I, SHERROD BROWN,

Secretary of State of the State of Ohio, do hereby certify that the foregoing is an ex-
emplified copy, carefully compared by me with the original record now in my official
custody as Secretary of State, and found to be true and correct, of the

ARTICLES OF INCORPORATION of C. C. LUMBER, INC., an Ohio Corporation, Charter No. 347079, were filed January 20, 1966, recorded on Roll B440 Frame 2847; Certificate of AMENDMENT was filed November 13, 1968, recorded on Roll B584 Frame 1932; Certificate of AMENDMENT changing its principal location from McArthur, County of Vinton, to Cleveland, County of Cuyahoga, was filed February 7, 1975, recorded on Roll E037 Frame 1636; Certificate of AGREEMENT OF MERGER of ALABAMA INDUSTRIAL PALLET COMPANY, an Ohio Corporation, Charter No. 405671, and INDUSTRIAL TIMBER & LAND COMPANY, an Ohio Corporation, Charter No. 260958, and VINTON COUNTY DRY KILN, INC., an Ohio Corporation, Charter No. 635913, all merging into: C. C. LUMBER, INC., survivor of said merger, an Ohio Corporation, Charter No. 347079, and changing survivor's corporate title to: INSUTRIAL TIMBER & LAND COMPANY, was

filed in this office on the 26th day of December A.D. 1986
and recorded on (ix) Roll (Volume) 690, Frame (Page) 1456 of
the Records of Incorporations.



WITNESS my hand and official seal at
Columbus, Ohio, this 19th day
of March A.D. 1987

Sherrill Brown

SHERROD BROWN
Secretary of State

B-110 2847

Printed by Secretary of State - Tol W. Brown

347079

APPROVED FOR FILING

Articles of Incorporation

By _____

Date 10-16-55

Amount 10.55

- OF -

C.C. Lumber, Inc.

(Name of Corporation)

The undersigned, a majority of whom are citizens of the United States, desiring to form a corporation, for profit, under Sections 1701 01 et seq. of the Revised Code of Ohio, do hereby certify:

FIRST The name of said corporation shall be _____

SECOND. The place in Ohio where its principal office is to be located is _____

(City, Village or Township)

County _____

THIRD The purposes for which it is formed are:

FOURTH The number of shares which the corporation is authorized to have outstanding is

FIFTH The amount of stated capital with which the corporation shall begin business is

Five hundred Dollars (\$500.00)

IN WITNESS WHEREOF, We have hereunto subscribed our names, this 15 day

of Jan 10 1956

G. C. Lumber, Inc.

(Name of Corporation)

John L. Cline

Leo Crowman

John L. Beckley

(INCORPORATORS' NAMES SHOULD BE TYPED OR PRINTED BENEATH SIGNATURES.)

Original Appointment of Agent

The undersigned, being at least a majority of the incorporators of _____
(Name of Corporation)

hereby appoint John L. Beckler
(Name of Agent)
a natural person resident in the county in which the corporation has its principal office, a corporation
having a business address in the county in which _____

has its principal office (unless otherwise applicable), upon whom (which) any process, notice or
demand required or permitted by statute to be served upon the corporation may be served. His (its)

complete address is: 123 West Main Wheaton, Ohio 43081
(Street or Avenue) (City or Village)

Winton County, Ohio.

(Name of Corporation)
John L. Beckler
John L. Beckler
John L. Beckler
(Name of Corporation)

(INCORPORATORS NAMES SHOULD BE TYPED OR PRINTED BENEATH SIGNATURES)

Wheaton, Ohio
January 15, 1966

(Name of Corporation)
Gentlemen I, ~~K. (unless otherwise applicable)~~ hereby accept appointment as agent of your
corporation upon whom process, tax notices or demands may be served.

John L. Beckler
(Signature of Agent or Name of Corporation)

By _____
(Signature of Officer Signing and True)

Remarks: All articles of incorporation must be accompanied by an original appointment of agent. There is no
filing fee for this appointment.

1968 1001

Number 57-1001
Approved By
Date 9/26/68
Fee 20.00

Certificate of Amendment TO ARTICLES OF

C. C. Lumber, Inc.

Leo Crowder, President (or Vice-President) and James A. Saks, Secretary (or Assistant Secretary) of

C. C. Lumber, Inc., an Ohio

corporation, with its principle office located at 304 North Market St., McArthur, Ohio, do hereby certify that a meeting of the holders of the shares of said corporation entitling them to vote on the proposal to amend the articles of incorporation thereof, as contained in the following resolution,

was duly called and held on the 26th day of September, 1968, at which meeting a quorum of such shareholders (and their proxies) was present in person or by proxy,

and that by the affirmative vote of the holders of shares entitling them to exercise all of the voting power of the corporation on such proposal (and their proxies) (in a writing signed under the provisions of Section 1701.54 of the Revised Code by all of the shareholders who would be entitled to a notice of a meeting held for such purpose) the following resolution was adopted to amend the articles:

The purpose for which said corporation is formed are to include the acquisition and sale of real estate by purchase or lease together with the purchase and sale of all types of farm animals and equipment necessary to carry the purposes into execution.

IN WITNESS WHEREOF, said Leo Crowder, President (or Vice-President), and James A. Saks, Secretary (or Assistant Secretary), of

C. C. Lumber, Inc., acting for and on behalf of said corporation, have hereunto subscribed their names and caused the seal of said corporation to be hereunto affixed this day of September, 1968.

By Leo Crowder, President (or Vice-President)

By James A. Saks, Secretary (or Assistant Secretary)

Number _____
Approved By _____
Date _____
Fee _____

Certificate of Amendment TO ARTICLES OF

~~INCORPORATION~~ INC.

President (or ~~Chief Executive Officer~~) and NORTON NORR

~~Secretary~~ of C. C. LUMBER, INC., an Ohio

corporation, its principal office located at McArthur, Ohio, do

certify that the following resolution was adopted at a meeting of the shareholders of the above corporation held for such purpose at McArthur, Ohio, on the _____ day of _____, 1974.

That the following resolution was adopted at a meeting of the shareholders of the above corporation held for such purpose at McArthur, Ohio, on the _____ day of _____, 1974.

That the following resolution was adopted at a meeting of the shareholders of the above corporation held for such purpose at McArthur, Ohio, on the _____ day of _____, 1974.

[in a writing signed under the provisions of Section 1701.54 of the Revised Code by all of the shareholders who would be entitled to a notice of a meeting held for such purpose] the following resolution was adopted to amend the articles:

RESOLVED: That article Second of the Articles of Incorporation shall be amended to read as follows:

"SECOND: The place in the State of Ohio where its principal office shall be located is the City of Cleveland, County of Cuyahoga."

IN WITNESS WHEREOF, said JAMES A. SAKS, President (or ~~Chief Executive Officer~~)

and NORTON NORR, Secretary (or ~~Chief Executive Officer~~), of

C. C. LUMBER, INC.

acting for and on behalf of said corporation, have hereunto subscribed their names and caused the seal of said corporation to be hereunto affixed this

day of November 11, 1974.

By JAMES A. SAKS President (or ~~Chief Executive Officer~~)

By NORTON NORR Secretary (or ~~Chief Executive Officer~~)

Subsequent Appointment of Agent

Form 101, 1702-06 (12), Revised Code

WHEREFORE THESE PRESENTS, THAT C T CORPORATION SYSTEM OF

County, Ohio, a corporation having a business

address in said county, being the county in which the principal office of

C. C. LUMBER, INC.

(Name of Corporation)

is located, is hereby appointed as the agent on which process, tax notices and demands against said

C. C. LUMBER, INC.

(Name of Corporation)

may be served, to succeed John L. Beckley

(Name of Former Agent)

heretofore appointed as agent, which appointment is hereby made pursuant to a resolution of the

board of directors (taxes) passed on the _____ day of _____, 1974.

All previous appointments are hereby revoked.

C. C. LUMBER, INC.

(Name of Corporation)

By James A. Saks
JAMES A. SAKS (President)

Cleveland, Ohio

November 11, 1974

C. C. LUMBER, INC.

(Name of Corporation)

Gentlemen: C T CORPORATION SYSTEM hereby accepts appointment as the agent of your corporation upon which process, tax notices or demands may be served:

C T CORPORATION SYSTEM

By

Michael W. McGee
Michael W. McGee, Asst. Sec.
(Signature of Officer Signing and Title)

3-17019
APPROVED
D. BURNS
12-26-86
\$30.00

GHS-120

CERTIFICATE OF MERGER

MICHAEL DRUBINSKY, President, and SAMUEL A. STEINHOUSE, Secretary, of Alabama Industrial Pallet Company, C.C. Lumber, Inc., Industrial Timber & Land Company, and Vinton County Dry Kiln, Inc., all Ohio corporations, hereby certify that by the unanimous consent of the Shareholders and by the unanimous written consent of the Boards of Directors of Alabama Industrial Pallet Company, C.C. Lumber, Inc., Industrial Timber & Land Company, Industrial Timber & Land Export Co., Ltd., and Vinton County Dry Kiln, Inc., all dated December 25, 1986, the Agreement or Merger, attached hereto as Exhibit "A" was adopted and approved by each of the corporations.

IN WITNESS WHEREOF, the said Michael Drubinsky and Samuel A. Steinhouse, acting for and on behalf of each of said corporations in their capacities as indicated below, have hereunto subscribed their hands this _____ day of December, 1986.

Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE,
Secretary of Alabama Industrial
Pallet Company

M. Lael Drubinsky (Pres.)
MICHAEL DRUBINSKY,
President of Alabama Industrial Pallet
Company

Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE,
Secretary of C. C. Lumber, Inc.

M. Lael Drubinsky (Pres.)
MICHAEL DRUBINSKY,
President of C. C. Lumber, Inc.

Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE,
Secretary of Industrial Timber &
Land Company

M. Lael Drubinsky (Pres.)
MICHAEL DRUBINSKY,
President of Industrial Timber & Land
Company

Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE,
Secretary of Vinton County Dry
Kiln, Inc.

M. Lael Drubinsky (Pres.)
MICHAEL DRUBINSKY,
President of Vinton County Dry Kiln,
Inc.

AGREEMENT OF MERGER

THIS AGREEMENT OF MERGER, made and entered into on the 17th day of November, 1971, by and between ALABAMA INDUSTRIAL PALLET COMPANY ("Alabama"), C.C. LUMBER, INC. ("CC"), INDUSTRIAL TIMBER & LAND COMPANY ("ITL"), VINTON COUNTY DRY KILN, INC. ("Vinton"), all of which are Ohio corporations having their principal offices located in Cuyahoga County.

W I T N E S S E T H :

WHEREAS, Alabama, CC are wholly-owned subsidiaries of ITL;

WHEREAS, one hundred seventy (170) of the two hundred (200) issued and outstanding shares of Common Stock, without par value, of Vinton, are owned by Alabama;

WHEREAS, the respective shareholders and directors of Alabama, CC, ITL and Vinton deem it advisable that Alabama, ITL and Vinton be merged into CC, upon the terms and conditions hereinafter set forth and pursuant to the laws of the State of Ohio;

WHEREAS, the Articles of Incorporation of Alabama were filed in the office of the Secretary of State of Ohio on January 4, 1971, and recorded on Roll B718 at Frame 1499 of the Records of Incorporation and Miscellaneous Filings in said office, the corporate charter number being 405671;

WHEREAS, Alabama is authorized to issue five hundred (500) shares of Common Stock, without par value, of which one hundred (100) shares are issued and outstanding and owned by ITL;

(11)

WHEREAS, the Articles of Incorporation of CC were filed in the office of the Secretary of State of Ohio on _____, and recorded on Roll _____ at Frame _____ of the Records of Incorporation and Miscellaneous Filings in said office, the corporate charter number being _____;

WHEREAS, CC is authorized to issue five hundred (500) shares of Common Stock, without par value, of which one hundred (100) shares are issued and outstanding and owned by ITL;

WHEREAS, the Articles of Incorporation of ITL were filed in the office of the Secretary of State of Ohio on January 29, 1957, and recorded on Roll D60 at Frame 985 of the Records of Incorporation and Miscellaneous Filings in said office, the corporate charter number being 260958; a Certificate of Amendment to Articles of Incorporation was filed in the office of the Secretary of State of Ohio on October 10, 1975, and recorded on Roll E097 at Frame 1117 of the Records of Incorporation and Miscellaneous Filings in said office;

WHEREAS, ITL is authorized to issue two hundred four (204) shares of Common Stock, without par value, of which thirty-two (32) are now issued and outstanding.

6/10/84

WHEREAS, the Articles of Incorporation of Vinton were filed in the office of the Secretary of State of Ohio on June 8, 1984, and recorded on Roll F471 at Frame 0311 of the Records of Incorporation and Miscellaneous Filings in said office, the corporate charter number being 635913;

WHEREAS, Vinton is authorized to issue seven hundred fifty (750) shares of Common Stock, without par value, of which two hundred (200) shares are issued and outstanding and of such two hundred (200) shares, one hundred seventy (170) of which are owned by Alabama;

NOW, THEREFORE, in consideration of the premises and the mutual agreements, provisions and covenants herein contained, it is hereby agreed by the parties hereto, and in accordance with the laws of the State of Ohio as follows:

1. Alabama, ITL and Vinton shall be merged (the "Merger") into CC, and CC shall be the surviving corporation of the Merger (the "Surviving Corporation") and shall continue to exist under, and be governed by, the laws of the State of Ohio. It is further agreed by the parties hereto that the Articles of Incorporation for the Surviving Corporation shall be amended and restated as set forth on Exhibit "A", attached hereto and incorporated herein by this reference, and shall be the Articles of Incorporation for the Surviving Corporation.

2. The name of the Surviving Corporation shall be "Industrial Timber & Land Company".

3. The shareholders of ITL shall each receive 61.5625 shares of Common Stock, without par value, of the Surviving Corporation in exchange for each share of Common Stock of ITL owned on the Effective Date (defined in Section 5) of the Merger. The shareholder of Vinton, other than Alabama, shall each receive one (1) share of Common Stock of the Surviving Corporation for each

share of Common Stock, without par value, of Vinton, held on the Effective Date of the Merger. The Surviving Corporation shall have a total of two thousand (2,000) shares of Common Stock, without par value, issued and outstanding immediately after the Merger.

4. The share certificate of Alabama and CC presently held by ITL, the sole shareholder of Vinton, Alabama and CC, shall be cancelled on the Effective Date of the Merger, and ITL shall not receive any shares of the Surviving Corporation or any other consideration. The share certificate of Vinton presently held by Alabama evidencing one hundred and seventy (170) shares of Common Stock, without par value, of Vinton shall be cancelled on the Effective Date of the Merger and Alabama shall not receive any shares of the Surviving Corporation or any other consideration.

5. The directors and officers of the Surviving Corporation shall be:

Directors

<u>Name</u>	<u>Address</u>
Michael Drusinsky	23980 Chagrin Blvd. Cleveland, OH 44122
James A. Saks	23980 Chagrin Blvd. Cleveland, OH 44122

Officers

James A. Saks	Chairman of the Board	23980 Chagrin Blvd. Cleveland, OH 44122
Michael Drusinsky	President	23980 Chagrin Blvd. Cleveland, OH 44122
Samuel A. Steinhouse	Secretary	23980 Chagrin Blvd. Cleveland, OH 44122
Richard S. Rivitz	Assistant Secretary	1300 Bond Court Building Cleveland, OH 44114

The name and address of the Statutory Agent upon whom any process, notice, or demand against the Surviving Corporation may be served is Lumber Service Corporation, 1300 Bond Court Building, Cleveland, Ohio 44114.

7. The Code of Regulations of OC on the Effective Date of the Merger shall be the Code of Regulations of the Surviving Corporation until changed or repealed in accordance with the provisions thereof.

8. The recitals set forth herein are an integral part of this Agreement and are incorporated herein by this reference.

9. This Merger shall be effective ("Effective Date") at the time when an executed copy of this Agreement has been duly filed in the office of the Secretary of Ohio.

IN WITNESS WHEREOF, the parties hereto have hereunto caused this Agreement of Merger to be executed on the date first above written.

INDUSTRIAL TIMBER & LAND COMPANY,
an Ohio corporation

By: H. Michael Drusinsky (Pres.)
MICHAEL DRUSINSKY, President

By: Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE, Secretary

C. C. LUMBER COMPANY,
an Ohio corporation

By: H. Michael Drusinsky (Pres.)
MICHAEL DRUSINSKY, President

By: Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE, Secretary

ALABAMA INDUSTRIAL PALLET COMPANY,
an Ohio corporation

By: H. Michael Drusinsky (Pres.)
MICHAEL DRUSINSKY, President

By: Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE, Secretary

VINTON COUNTY DRY KILN, INC.,
an Ohio corporation

By: H. Michael Drusinsky (Pres.)
MICHAEL DRUSINSKY, President

By: Samuel A. Steinhouse, Secretary
SAMUEL A. STEINHOUSE, Secretary

(11)

CERTIFICATE OF AMENDED AND RESTATED ARTICLES OF INCORPORATION OF
INDUSTRIAL TIMBER & LAND COMPANY

Samuel A. Steinhouse, Secretary of INDUSTRIAL TIMBER & LAND COMPANY (the "Corporation"), an Ohio corporation organized for profit, does hereby certify that by unanimous written consent of the Shareholders of the Corporation dated December 24th, 1986, the First Amended and Restated Articles of Incorporation of the Corporation, attached hereto as Exhibit "A" and incorporated herein by this reference, were adopted to supersede and take the place of the original Articles of Incorporation of the Corporation, filed and recorded in the office of the Ohio Secretary of State on January 29, 1957, as amended.

IN WITNESS WHEREOF, the above named officer of the Corporation, acting for and on behalf of the Corporation, has hereto subscribed his name this 24th day of December, 1986.



Samuel A. Steinhouse, Secretary

FIRST AMENDED AND RESTATED ARTICLES OF INCORPORATION

OF

INDUSTRIAL TIMBER & LAND COMPANY
(formerly known as C. C. Lumber, Inc.)

- FIRST: The name of the Corporation is "Industrial Timber & Land Company".
- SECOND: The place in Ohio where the principal office of the Corporation shall be located is Cleveland, Cuyahoga County.
- THIRD: The purpose for which, and for any of which, the Corporation is formed are as follows:

- (1) To engage in the business of timber, lumber, logging, kilning, dry kilning, sawmilling and the purchase and sale and distribution of timber and lumber.
- (2) In general, to carry on any other lawful business whatsoever in connection with the business of the Corporation or which is calculated, directly or indirectly, to promote the interests of the Corporation or to enhance the value of its properties; and to have and exercise all rights, powers and privileges which are now or may hereafter be conferred upon corporations by the laws of Ohio.

The Corporation reserves the right at any time and from time to time to change substantially its purposes in any manner now or hereafter permitted by statute. Any change of the purposes of the Corporation authorized or approved by the holders of shares entitled to exercise the proportion of the voting power of the Corporation now or hereafter required by statute for such authorization or approval shall be binding and conclusive upon every shareholder of the Corporation as fully as if such shareholder had voted therefor; and no shareholder, notwithstanding that he may have voted against such change of purposes or may have objected in writing thereto, shall be entitled to payment of the fair cash value of his shares.

- FOURTH: The number of Shares of Capital Stock which the Corporation is authorized to have outstanding is three thousand (3,000) shares of Common Stock, without par value. Holders of Common Stock shall participate equally to the same amount per share in all dividends. With respect to the distribution of assets made upon the liquidation, dissolution, or winding-up of the Corporation or otherwise, holders of Common Stock shall receive equal liquidation preference per share.

(1st 11) - 121

rescind or modify any provision of the above Revised Code now or hereafter in force otherwise requiring for any purpose the vote, consent, waiver or release of the holders of shares entitling them to vote the majority, or any other proportion, of the voting power of the Corporation or of any class or classes of shares thereof, such action, unless otherwise expressly required by statute or by these Articles of Incorporation, may be taken by the vote, consent, waiver or release of the holders of shares entitling them to exercise a majority of the voting power of the Corporation or of such class or classes.

SIXTH: no holder of any class of shares of the Corporation shall have any pre-emptive or preferential right to subscribe to or purchase any shares of any class of stock of the Corporation, whether now or hereafter authorized and whether unissued or in the treasury, or any obligations convertible into shares of any class of stock of the Corporation, at any time issued or sold, or any right to subscribe to or purchase any thereof.

SEVENTH: The Corporation may, from time to time, pursuant to authorization by its Directors and without action by the shareholders, purchase or otherwise acquire shares of the Corporation of any class or classes in such manner, upon such terms and in such amounts as the Directors shall determine, to the extent permitted by law; subject, however, to such limitation or restriction, if any, as may be imposed by the terms or provisions of any class of shares or other securities of the Corporation outstanding at the time of the purchase or acquisition in question.

EIGHTH: A Director or officer of the Corporation shall not be disqualified by his office from dealing or contracting with the Corporation as a vendor, purchaser, employee, agent or otherwise, nor shall any transaction, contract or other act of the Corporation be void or voidable or in any way affected or invalidated by reason of the fact that any Director or officer, or any firm in which such Director or officer is a member, or any corporation of which such Director or officer is a shareholder, director or officer, is in any way interested in such transaction, contract or other act, provided the fact that such Director, officer, firm or corporation is so interested shall be disclosed to or shall be known by the Board of Directors who shall act upon any such transaction, contract or other act; and any such Director may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the Corporation which shall authorize or take action in respect of any such transaction, contract or other act, and may vote thereat to authorize, ratify or approve any such transaction, contract or other act with like force and effect as if he or any firm of which he is a member or any corporation of which he is a shareholder, director or officer were not interested in such transaction, contract or other act.

NINTH

Any and every statute of the State of Ohio hereafter enacted, whereby the rights, powers or privileges of corporations or of the shareholders of corporations organized under the laws of the State of Ohio are increased or diminished or in any way affected, or whereby effect is given to the action taken by any number, less than all, of the shareholders of any such corporation, shall apply to the Corporation and shall be binding not only upon the Corporation but upon every shareholder of the Corporation to the same extent as if such statute had been in force at the time of the filing of these Articles of Incorporation in the office of the Secretary of State of Ohio.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 24th day of December, 1986.

Samuel Ste. Lamer, Secretary
SAMUEL STEINHAUSE, Secretary

KAHN, KLEINMAN, YANOWITZ & ARNSON CO., L.P.A.

ATTORNEYS AT LAW

1300 BOND COURT BUILDING

EAST NINTH STREET AT ST. CLAIR AVENUE

CLEVELAND, OHIO 44114-1848

(216) 598-3311

TELECOPY (216) 598-1009

April 8, 1987

BERNIE REINMAN
BERNIE YANOWITZ
ARMON D. ARNSON
SHELDON BERNIS
BERNARD J. STUPLINSKI
MORLEY A. HOITCHILD
LAWRENCE C. SHERMAN
NEIL KURIT
THOMAS L. DEITELBACH
RICHARD A. KOSNER
GERALD I. ARNSON
MICHAEL H. DIAMANT
MARC H. MORGENSTERN

ROBERT J. VALERIAN
RICHARD S. RIVITZ
BRUCE E. GAYNOR
BRIAN A. BASH
ADRIENNE C. LALAN
M. COLETTE GIBBONS
ANNE L. MEYERS
FREDERICK N. WIDEN
JAMES J. BARTOLCZKI
SCOTT M. LEWIS
MITCHELL C. SCHNEIDER
SEAN BOWEN
DEAN A. DELLA VOLPE
ROBERT L. MERRITT
OF COUNSEL

Office of the Secretary of State
State of Kentucky
Capitol Building
Frankfort, Kentucky 40601

Attention: Sandra Perry

Re: Industrial Timber & Land Company

Dear Ms. Perry:

Pursuant to our conversation of April 7, 1986, enclosed for filing with the Secretary of State of Kentucky are the following:

1. Certificate of Merger issued by the State of Ohio evidencing the merging out of existence of Industrial Timber & Land Company in Ohio.
2. A check made payable to the Secretary of State of Kentucky for \$20.00 for filing fees.
3. Two (2) executed Applications for Certificate together with Articles of Incorporation and Amendments thereto; and
4. A check made payable to the Secretary of State of Kentucky for \$60.00 representing the filing fees.

Please return your Receipt and Certificate to the undersigned in the enclosed, self-addressed, stamped envelope. If you have any questions regarding this matter, please feel free to call me collect.

Very truly yours,

Theresa M. Robenalt

Theresa M. Robenalt
Legal Assistant

TMR/mk
Enclosures
cc: Richard S. Rivitz, Esq.

RECEIVED

APR 11 1987

SECRETARY OF STATE
COMMONWEALTH OF KY