

RECORDATION FORM COVER SHEET PATENTS ONLY

Docket No. 3090.1025-000

To the Director of the U. S. Patent and Trademark Office. Please record the attached documents or the new address(es) below.

<p>1. Name of conveying party(ies)/Execution Date(s).</p> <p>MERIT ABRASIVE PRODUCTS, INC.</p> <p>Execution Date: <u>JUNE 3, 2004</u></p> <p>Additional name(s) of conveying party(ies) attached? [] Yes [X] No</p>	<p>2. Name and address of receiving party(ies)</p> <p>Name: <u>MERIT HOLDING, INC.</u></p> <p>Internal Address: _____</p> <p>Street Address: <u>750 EAST SWEDESFORD ROAD</u></p> <p>City: <u>VALLEY FORGE</u></p> <p>State: <u>PA</u></p> <p>Country: <u>USA</u> Zip: <u>19482</u></p> <p>Additional name(s) & address(es) attached? [] Yes [X] No</p>
<p>3. Nature of conveyance.</p> <p>[] Assignment [X] Merger</p> <p>[] Security Agreement [] Change of Name</p> <p>[] Other _____</p>	

<p>4. Application number(s) or patent number(s)</p> <p>A. Patent Application No (s)</p>	<p>[] This document is being filed together with a new application</p> <p>B. Patent No.(s)</p> <p>5,722,881</p> <p>Additional numbers attached? [] Yes [X] No</p>
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<p>5. Name and address of party to whom correspondence concerning document should be mailed.</p> <p>Name: <u>Robert T. Conway, Esq.</u></p> <p>Internal Address: _____</p> <p><u>Hamilton, Brook, Smith & Reynolds, P.C.</u></p> <p>Street Address: <u>530 Virginia Road, P.O. Box 9133</u></p> <p>City: <u>Concord</u> State: <u>MA</u> ZIP: <u>01742-9133</u></p> <p>Phone No. <u>978-341-0036</u> Fax No. <u>978-341-0136</u></p> <p>Email Address: <u>robert.conway@hbsr.com</u></p>	<p>6. Total number of applications and patents involved [1]</p> <p>7. Total Fee (37 C.F.R. 3.41) \$ <u>40.00</u></p> <p>[] Enclosed</p> <p>[X] Authorization to charge deposit account number 08-0380</p> <p>[] Previously submitted - Doc. ID No. []</p> <p>[X] Authorized to charge any deficiencies or credit any overpayment to deposit account number 08-0380</p> <p>Do not attach a copy of this page if paying by deposit account and filing via facsimile.</p> <p>Attach a copy of this page if paying by deposit account and filing via mail.</p>
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8.

<p><u>Robert T. Conway</u></p> <p>Name of Person Signing</p>	<p><u>Robert T. Conway</u></p> <p>Signature</p>	<p><u>February 1, 2005</u></p> <p>Date</p>
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Total number of pages including cover sheet, attachments, and document: [6]

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PAGE 1

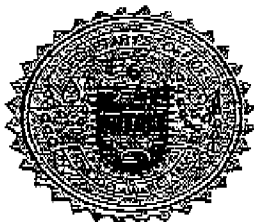
The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF OWNERSHIP, WHICH MERGES:

"MERIT ABRASIVE PRODUCTS, INC.", A NEVADA CORPORATION, WITH AND INTO "MERIT HOLDING, INC." UNDER THE NAME OF "MERIT HOLDING, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE FIFTEENTH DAY OF JUNE, A.D. 2004, AT 4:42 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF OWNERSHIP IS THE THIRTIETH DAY OF JUNE, A.D. 2004.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 3177095

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DATE: 06-17-04 PATENT
REEL: 015629 FRAME: 0936

State of Delaware
Secretary of State
Division of Corporations
Delivered 05:34 PM 05/15/2004
FILED 04:42 PM 06/15/2004
SRV 040441845 - 2721528 FILE

CERTIFICATE OF OWNERSHIP AND MERGER

OF

MERIT ABRASIVE PRODUCTS, INC.

INTO

MERIT HOLDING, INC.

Pursuant to Section 253 of the Delaware General Corporation Law, the undersigned corporation DOES HEREBY CERTIFY:

FIRST. That the names and states of incorporation of each of the constituent corporations of the merger are as follows:

<u>NAME</u>	<u>STATE OF INCORPORATION</u>
MERIT ABRASIVE PRODUCTS, INC.	NEVADA (Merging Entity)
MERIT HOLDING, INC.	DELAWARE (Survivor)

SECOND: That MERIT ABRASIVE PRODUCTS, INC. is a wholly owned subsidiary of MERIT HOLDING, INC.

THIRD: That on May 1, 2004, the Board of Directors of MERIT HOLDING, INC. adopted the following resolution in accordance with the requirements of Section 253 of the General Corporation Law of Delaware:

RESOLVED: That the Board of Directors of the Corporation hereby determines that the merger of MERIT ABRASIVE PRODUCTS, INC., a Nevada corporation, the wholly owned subsidiary of the Corporation, with and into the Corporation is in the best interests of this Corporation, and that the merger is hereby adopted and approved pursuant to the provisions of Section 253 of the Delaware General Corporation Law and Section 92A of the Nevada Revised Statutes, upon the terms set forth in the Plan of Merger submitted to this Board, a copy of which is attached hereto as Exhibit A, and that such Plan of Merger is hereby approved and adopted

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RESOLVED: That the merger authorized by the foregoing resolutions shall be effective on June 30, 2004.

RESOLVED: That the proper officer of this Corporation be and he or she is hereby directed to make and execute a Certificate of Ownership and Merger with the Secretary of State of Delaware and Articles of Merger with the Nevada Secretary of State setting forth a copy of the resolutions and plan to merge said Merit Abrasive Products, Inc. with and into this Corporation and assume its liabilities.

RESOLVED That the proper officers of this Corporation are hereby authorized and directed to take such additional action as may be necessary or desirable to effect the intent of the foregoing resolutions

FOURTH: That MERIT HOLDING, INC., the Surviving Corporation, may be served with process in the State of Delaware in any proceeding for enforcement of any obligation of MERIT ABRASIVE PRODUCTS, INC. as well as for enforcement of any obligation of the Surviving Corporation arising from the merger, including any suit or other proceeding to enforce the right of any stockholders as determined in appraisal proceedings pursuant to Section 262 of the Delaware Corporation Law; and the Surviving Corporation does hereby irrevocably appoint the Delaware Secretary of State as its agent to accept service of process in any such suit or other proceeding. The address to which a copy of such process shall be mailed by the Delaware Secretary of State is: Merit Holding, Inc., 750 East Swedesford Road, Valley Forge, PA 19482, Attention: General Counsel, until the Surviving Corporation shall have hereafter designated in writing to the said Delaware Secretary of State a different address for such purpose. Service of such process may be made by personally delivering to and leaving with the Delaware Secretary of State duplicate copies of such process, one of which copies the Delaware Secretary of State shall forthwith send by registered mail to the Surviving Corporation at the above address

FIFTH. That this Certificate of Merger shall be effective on June 30, 2004

Dated: June 3, 2004

MERIT HOLDING, INC.

By [Signature]
Benoit Bazin, Vice President

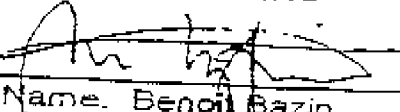
Attest:

[Signature]
Timothy L. Feagans, Assistant Secretary

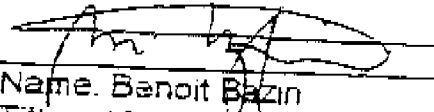
Exhibit A
 AGREEMENT AND PLAN OF MERGER
 OF
 MERIT ABRASIVE PRODUCTS, INC.
 INTO
 MERIT HOLDING, INC.

1. This Agreement is entered into pursuant to Section 252 of the Delaware General Corporation Law and Section 92A of the Nevada Business Corporation Act.
 2. MERIT HOLDING, INC., a Delaware Corporation ("Merit Holding"), owns all of the outstanding stock of MERIT ABRASIVE PRODUCTS, INC. ("Merit Abrasives").
 3. Merit Abrasives shall be merged with and into Merit Holding, which shall be the Surviving Corporation.
 4. The Certificate of Incorporation and By-Laws of MERIT HOLDING, INC., as heretofore amended and in effect on the date of the merger provided for herein, shall continue in full force and effect as the Certificate of Incorporation and By-Laws of the Surviving Corporation.
 5. All outstanding shares of common stock of Merit Abrasives shall be cancelled on the effective date of the merger. Since all of the issued and outstanding shares of Merit Abrasives are owned by Merit Holding, no shares of Merit Holding are to be issued and Merit Holding shall receive no consideration as a result of the merger provided for herein.
 6. Each share of the common stock of the Surviving Corporation, which shall be issued and outstanding on the effective date of this merger, shall remain issued and outstanding.
 7. The Surviving Corporation will, on the effective date of the merger, assume all of the obligations of Merit Abrasives.
 8. The Surviving Corporation may be served with process in the State of Nevada in any proceeding for enforcement of any prior obligation of Merit Abrasives, as well as for enforcement of any obligation of the Surviving Corporation arising from the merger, and the Surviving Corporation does hereby irrevocably appoint the Nevada Secretary of State as its agent to accept service of process in any such suit or other proceeding. The address to which a copy of such process shall be mailed by the Nevada Secretary of State is: 750 East Swedesford Road, Valley Forge, PA 19482, Attention: General Counsel, until the Surviving Corporation shall have hereafter designated in writing to the said Nevada Secretary of State a different address for such purpose. Service of such process may be made by personally delivering to and leaving with the Nevada Secretary of State duplicate copies of such process, one of which copies the Nevada Secretary of State shall forthwith send by registered mail to said Surviving Corporation at the above address.
 9. The merger shall be effective on June 30, 2004.
- Executed under seal as of the first day of May, 2004.

MERIT HOLDING, INC

By: 
Name: Benoit Bazin
Title: President

MERIT ABRASIVE PRODUCTS, INC.

By: 
Name: Benoit Bazin
Title: Vice President