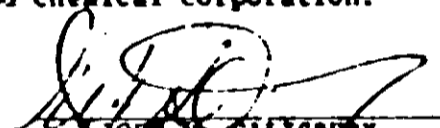


STATE OF NEW YORK)
COUNTY OF NEW YORK) SS:

JOHN F. SALISBURY, being duly sworn, deposes and says, that he is Secretary of National Distillers and Chemical Corporation, a corporation organized and existing under the laws of the Commonwealth of Virginia and one of the corporations described in the within and foregoing Articles of Merger, and as such Secretary has charge of the corporate books and records of said corporation; that he is familiar with the matters and recitations set forth in the foregoing Articles of Merger and that they are true and correct; that he is acquainted with the signature of Ramsey E. Joslin, Vice President of National Distillers and Chemical Corporation, and that the signature of said Vice President to the within and foregoing instrument is the signature of said Vice President and that said Vice President is the duly elected, qualified and acting Vice President of National Distillers and Chemical Corporation.


JOHN F. SALISBURY

Sworn to before me this
11th day of December, 1981.

Notary Public

LENORE SCALLEY
Notary Public, State of New York
No. 41-877980
Qualified in Queens County
Certificate filed with N.Y. State
Commission Expires March 22, 1983