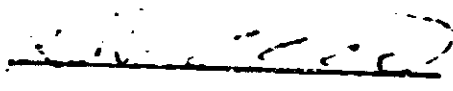


CERTIFICATE OF THE SECRETARY OF  
SMC ACQUISITION CORPORATION

I, Richard L. Schenk, Secretary of SMC Acquisition Corporation, a Delaware corporation (the "Corporation") do hereby certify that the Plan of Merger (the "Plan of Merger") to which this certificate is attached, after having been first submitted to and duly approved by the Board of Directors of the Corporation, signed by the President and attested by the Secretary of the Corporation, was then submitted to Service Merchandise Company, Inc., a Tennessee corporation and the holder of record of all the outstanding shares of the Corporation ("SMC"), and SMC adopted the Plan of Merger by its written consent thereto given in accordance with Section 228 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, I, Richard L. Schenk, Secretary of SMC Acquisition Corporation, a Delaware corporation, acting for and on behalf of the Corporation, have hereunto subscribed my name this 23rd day of July, 1982.



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