

1533288 out

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CERTIFICATE OF OWNERSHIP

FILED
in the office of the Secretary of State
of the State of California
FEB 08 2002 KMM

Bill Jones
BILL JONES, Secretary of State

Yves Legris and Yves Blehaut certify that:

1. They are the President, Chief Operating Officer, Treasurer and Secretary and the Senior Vice President, respectively, of Infogrames North America, Inc., a California corporation.
2. Infogrames North America, Inc. owns all the outstanding shares of Accolade International, Inc., a California corporation.
3. The board of directors of Infogrames North America, Inc. duly adopted the following resolution:

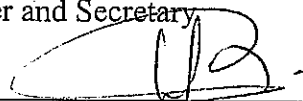
"RESOLVED, that Infogrames North America, Inc. merge Accolade International, Inc., its wholly-owned subsidiary corporation, into itself and assume all its obligations pursuant to Section 1110, California Corporations Code."

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Date: February 1, 2002



Yves Legris, President, Chief Operating Officer,
Treasurer and Secretary



Yves Blehaut, Senior Vice President



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

TAX CLEARANCE CERTIFICATE

November 9, 2001

EXPIRATION DATE: February 15, 2002

INFOGRAMES INCORPORATED
C/O RICHARD J CODY
417 FIFTH AV 8TH FL
NEW YORK NY 10016

ISSUED TO : ACCOLADE INTERNATIONAL, INC.
ENTITY ID : 1533288

This letter certifies that all taxes imposed under the Bank and Corporation Tax Law on this corporation have been paid or are secured by bond, deposit, or other security.

Please note the following:

- * A final tax return, if not already filed, is due two months and 15 days after the close of the month in which dissolution or withdrawal takes place. If the corporation was inactive prior to that date, attach a statement to the tax return giving the date it became inactive.
- * Filed tax returns remain subject to audit until the expiration of the statute of limitations.
- * If the corporation does not file the tax returns, we may issue additional assessments.

We sent a copy of this Tax Clearance Certificate to the Secretary of State. Please retain this letter for your records.

PLEASE NOTE: By the expiration date above, the corporation must file all documents required by the Secretary of State to dissolve, withdraw, or merge. If the corporation does not complete this process, it will remain subject to the filing requirements of the Bank and Corporation Tax Law.

To obtain these documents, please write to:

SECRETARY OF STATE
1500 11th St., 3rd Floor
SACRAMENTO, CA 95814-5701

You can also call them at (916) 657-5448 or access their website at www.ss.ca.gov

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Tax Clearance Unit
Special Activities Group
P. O. Box 1468
Sacramento, CA 95812-1468

Tax Clearance Unit
Taxpayer Services Center
Telephone (800) 852-5711

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