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shares of Atlas Common and \$1.65 Preferred Stock into which the shares of common stock of Sipco held by him were converted. However the holders of the certificates of the common stock of Sipco, as such, shall not be entitled to receive any dividends unless and until, and only to the extent that, said holders of such certificates shall have actually been issued certificates for Atlas Common and \$1.65 Preferred Stock as hereinabove provided.

(g) *Fractional Shares.* As hereinabove provided, no certificate for a fractional share of Atlas stock shall be issued, but whenever any holder of stock of Sipco would have become entitled to receive a fractional part of a share of stock of Atlas, the exchange agent designated by the Surviving Corporation, in lieu of delivering a certificate for any such fractional part of a share, shall, for the account of the holder thereof as evidenced by his written order, in form approved by the Surviving Corporation and delivered to the exchange agent within forty-five (45) days after the effective date of the merger, either (i) buy such additional fractional interest as, when added to the fractional interest of the holder, shall be required in order to equal a full share of Atlas Common Stock and a full share of Atlas \$1.65 Preferred Stock, in which event, upon payment in full by the holder to the exchange agent of the amount of the purchase price of such additional fractional interest so acquired, said agent will deliver such full shares to the holder in full satisfaction of his fractional interest, or (ii) sell the fractional interest to which such stockholder is entitled and remit the cash proceeds therefrom to such holder in full satisfaction of his fractional interest. The exchange agent designated by the Surviving Corporation will execute orders for the purchase or sale of fractional interests as soon as practicable after the effective date of the merger, first by offsetting purchase orders against sale orders, and then by purchasing any deficiency or selling any excess of shares on the New York Stock Exchange. Failure by the holder to furnish to the said agent an order whether to buy or sell his fractional interest within forty-five (45) days from the effective date of the merger shall be deemed to constitute an order to sell the fractional interest of such holder. The proceeds of such sales shall be held by the exchange agent for the respective holders thereof until such time as they shall surrender their certificate or certificates of Sipco for exchange as hereinabove provided; except that upon the expiration of a period of six (6) years from the effective date of the merger, those holders who have not so surrendered their certificate or certificates shall be deemed to have directed the exchange agent to transfer such remaining unclaimed proceeds to the Surviving Corporation, which shall hold the same until they shall be payable to such holders by reason of the surrender of their certificate or certificates as aforesaid. While so held by the Surviving Corporation, the proceeds may be used by the Surviving Corporation for its corporate purposes. No fractional interest, nor the proceeds from the sale of any fractional interest, shall accrue cash dividends or bear interest.

(h) *Sunset Stock.* For the purpose of this paragraph 8, Sunset stock, which shall have been converted to Sipco stock as a result of the merger of Sunset into Sipco referred to in subparagraph (a) of paragraph 7 hereof, shall be deemed to be Sipco stock upon such conversion, whether or not the certificates representing such Sunset stock shall have been surrendered and exchanged for certificates representing Sipco stock.

9. *Assumption of Profit Sharing Plan.* Unless and until otherwise determined by the Board of Directors of the Surviving Corporation, the Agreement for the Establishment of the Sunset Employees' Profit-Sharing & Security Trust, dated September 1, 1963, as amended, shall be effective with respect to the Surviving Corporation in the same manner as if made by it, and shall be applicable to the persons who would have been covered thereby if the merger provided for herein were not effected.