Exhibit UMPG-81B

State of California

OFFICE OF THE SECRETARY OF STATE

SECRETARY OF STATE

I, *Kevin Shelley*, Secretary of State of the State of California, hereby certify:

That the attached transcript of 6 page(s) was prepared by and in this office from the record on file, of which it purports to be a copy, and that it is full, true and correct.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of

AUG 2 5 2004

Kevin Shelley

Secretary of State

Sec/State Form CE-108 (rev. 1/03)

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in the office of the Secretary of State
of the State of California

JUL 3 0 2004 KML

Kevin Shelley

KEVIN SHELLEY, Secretary of State

AGREEMENT AND PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER, dated as of July 21, 2004 (this "Agreement"), among PolyGram Holding, Inc., a Delaware corporation ("Parent"), Universal – Duchess Music Corporation, a California corporation and a wholly owned subsidiary of Parent ("Universal – Duchess Music") and Songs of Universal, Inc., a California Corporation and a wholly owned subsidiary of Parent ("Songs of Universal").

RECITALS

WHEREAS, the respective Boards of Songs of Universal and Universal – Duchess Music have approved the merger of Universal – Duchess Music with and into Songs of Universal (the "Merger"), upon the terms and subject to the conditions set forth in this Agreement and declared the Merger advisable; and

WHEREAS, Parent, has authorized the Merger; and

WHEREAS, Parent, Universal – Duchess Music and Songs of Universal desire to set forth the terms of the consummation of the Merger.

NOW THEREFORE, in consideration of the premises and of the mutual covenants and agreements hereinafter set forth, the parties hereto agree as follows:

AGREEMENT

ARTICLE 1. THE MERGER.

1.1 **The Merger.** At the Effective Date (as defined in Section 1.2 hereof), in accordance with this Agreement and the California General Corporation Law (the "CGCL"), Universal – Duchess Music shall be merged with and into Songs of Universal in the Merger, the separate existence of Universal – Duchess Music shall cease (except as may be continued by operation of law), and Songs of Universal shall continue as the surviving corporation (the "Surviving Corporation") and as a wholly owned subsidiary of Parent. From and after the Effective Date, the Surviving Corporation shall possess all the rights, privileges, immunities and franchises, of a public as well as a private nature, and shall be subject to all liabilities, obligations and penalties of Universal – Duchess Music and Songs of Universal all with the effect set forth in the CGCL.

1.2 **Filing of Merger Documents.** As soon as practicable on or after the date hereof, the parties hereto shall file with the Secretary of State of the State of California, the documents required in connection with the Merger under the applicable law of such jurisdiction. The Merger shall be effective (the "Effective Date") as of the date this Agreement and the Officer's Certificate for Universal – Duchess Music and Songs of Universal are filed with the Secretary of State of the State of California, or, if and only to the extent required by the

provisions of the CGCL, or any other applicable law, as of such later date as provided by the CGCL, or any other applicable law.

1.3 **Certificate of Incorporation and By-Laws; Directors and Officers; Name.** The certificate of incorporation and by-laws of Songs of Universal as in effect immediately prior to the filing of the proper documents relating to the Merger with the Secretary of State of the State of California shall be the certificate of incorporation and by-laws of the Surviving Corporation. The directors of Songs of Universal immediately prior to the Effective Date shall be the directors of the Surviving Corporation, and the officers of Songs of Universal immediately prior to the Effective Date shall be the officers of the Surviving Corporation, in each case until his or her successor is duly elected and qualified, or until his or her earlier death, resignation or removal in accordance with the Surviving Corporation's certificate of incorporation. The name of the Surviving Corporation is "Songs of Universal, Inc."

ARTICLE II. STATUS AND CONVERSION OF SHARES AND PAYMENT THEREFOR.

2.1 **Outstanding Shares.** The number of shares of Universal – Duchess Music is Five Hundred Eighty-Eight (588) shares of common stock, no par value per share, all of which are entitled to vote. Parent owns all of the shares of Universal – Duchess Music. The number of outstanding shares of Songs of Universal is Ten (10) shares of common stock, no par value, all of which are entitled to vote. Parent owns all of the shares of Songs of Universal.

2.2 **Conversion of Shares.** (a) At the Effective Date, all shares of common stock, no par value per share, of Universal – Duchess Music issued and outstanding immediately prior to the Effective Date taken together (collectively, the "Universal – Duchess Music Stock") shall by virtue of the Merger and without any action on the part of the holder thereof be converted into and thereafter evidence, One (1) validly issued, fully paid and nonassessable share of Common Stock of Songs of Universal (the "Merger Consideration").

(b) Upon or around the occurrence of the Effective Date, Parent shall deliver all certificates representing Universal – Duchess Music Stock in exchange for a certificate representing the Merger Consideration. Until so delivered and exchanged, the certificates representing Universal – Duchess Music Stock shall represent solely the right to receive the Merger Consideration, and the holder of such certificates previously evidencing Universal – Duchess Music Stock outstanding immediately prior to the Effective Date will cease to have any rights with respect to the Universal – Duchess Music Stock, except as otherwise provided herein or by law.

ARTICLE III. TERMINATION, AMENDMENT AND WAIVER.

3.1 **Termination.** This Agreement may be terminated at any time prior to the Effective Date by mutual consent of each of the parties hereto.

3.2 **Amendment.** This Agreement may be amended by the parties hereto, but may not be amended except by an instrument or instruments in writing signed and delivered on behalf of each of the parties hereto.

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3.3 **Extension; Waiver.** At any time prior to the Effective Date, any party hereto that is entitled to the benefits hereof may (a) extend the time for the performance of any of the obligations or other acts of any of the other parties hereto or (b) waive compliance with any of the agreements or conditions contained herein. Any agreement on the part of a party hereto to any extension or waiver shall be valid if set forth in an instrument in writing signed and delivered on behalf of such party.

ARTICLE IV. **OTHER PROVISIONS.**

4.1 **Successors and Assigns.** This Agreement shall be binding upon, inure to the benefit of and be enforceable by the parties and their respective successors and assigns.

4.2 **Governing Law.** This Agreement shall be governed by and construed in accordance with the law of the State of California without regard to principles of conflicts of law.

4.3 **Counterparts.** This Agreement may be executed in one or more counterparts, all of which shall be considered one and the same agreement and will become effective when two or more counterparts have been signed by each of the parties and delivered to the other parties, it being understood that all parties need not sign the same counterpart.

[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their respective officers thereunto authorized, all as of the date first written above.

POLYGRAM HOLDING, INC.

By: _____
Michael Ostroff
Executive Vice President

UNIVERSAL – DUCHESS MUSIC CORPORATION

By: _____
Michael Ostroff
Executive Vice President

By: _____
Joseph E. Carney
Assistant Secretary

SONGS OF UNIVERSAL, INC.

By: _____
Michael Ostroff
Executive Vice President

By: _____
Joseph E. Carney
Assistant Secretary

TOTAL P.05
TOTAL P.05
TOTAL P.07

OFFICER'S CERTIFICATE

We, Michael Ostroff and Joseph E. Carney certify that:

1. We are the Executive Vice President and Assistant Secretary of Universal – Duchess Music Corporation, a corporation duly organized and existing under the laws of the State of California.

2. The total number of outstanding shares of each class of the corporation entitled to vote on the merger is as follows:

Class	Total No. of Shares Entitled to Vote
Common	588

3. The principal terms of the agreement of merger in the form attached were approved by the shareholders of this corporation by a vote of the number of shares of each class which equaled or exceeded the vote required by each class to approve the agreement of merger.

4. Each class entitled to vote and the minimum percentage vote of each class is as follows:

Class	Minimum Percentage Vote
Common	Majority of outstanding shares

We further declare under penalty of perjury under the laws of the State of California 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: July 19, 2004

Michael Ostroff

Joseph E. Carney

OFFICER'S CERTIFICATE

We, Michael Ostroff and Joseph E. Carney certify that:

1. We are the Executive Vice President and Assistant Secretary of Songs of Universal, Inc., a corporation duly organized and existing under the laws of the State of California.

2. The total number of outstanding shares of each class of the corporation entitled to vote on the merger is as follows:

Class	Total No. of Shares Entitled to Vote
Common	10

3. The principal terms of the agreement of merger in the form attached were approved by the shareholders of this corporation by a vote of the number of shares of each class which equaled or exceeded the vote required by each class to approve the agreement of merger.

4. Each class entitled to vote and the minimum percentage vote of each class is as follows:

Class	Minimum Percentage Vote
Common	Majority of outstanding shares

We further declare under penalty of perjury under the laws of the State of California 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: July 29, 2004

Michael Ostroff

Joseph E. Carney

OFFICE OF THE SECRETARY OF STATE

TOTAL P.07
P.07
TOTAL P.07

November 10, 2004

Francina Jeffers
Library of Congress
Copyright Office
Documents Recordation Section, LM-462
101 Independence Avenue, S.E.
Washington, D.C. 20559-6108

RE: COMPANY MERGERS

Dear Ms. Jeffers:

Thank you for your letter dated October 7, 2004 (a copy of which is enclosed for your reference), regarding the following merger documents:

- Universal – Northern Music merged with and into Universal Music Corp.
- Universal – Champion Music Corporation merged with and into Songs of Universal, Inc.
- Universal – Duchess Music Corporation merged with and into Songs of Universal, Inc.

Enclosed please find the original official certifications by the appropriate government official from the public office where the documents are on file.

Please record these documents and charge your fees for doing so to our deposit account, Universal Music Publishing Group, PII

Should you have any questions, please do not hesitate to call me at PII

Regards,

Lisa L.-LeMone
Director of Copyright

Enclosures

cc: Ed Arrow

UNIVERSAL MUSIC PUBLISHING GROUP
2440 SEPULVEDA BLVD. SUITE 100 LOS ANGELES CA 90064-1712
TEL 310 235 4700 FAX 310 235 4900
www.umusicpub.com

CT CORPORATION

August 25, 2004

Ed Arrow
UMG Music Publishing
2440 Sepulveda Blvd.
Suite 100
Los Angeles CA 90064

Re: Order #: 6138107 WO
Customer Reference 1: None
Customer Reference 2: None

Dear Ed Arrow:

Per your instructions, enclosed are the following document(s) as issued by the referenced jurisdiction(s):

Universal - Champion Music Corporation merged with and into Songs of Universal, Inc. (NY)
Obtain Document - Misc - Special Document - Certified Copy of Merger - California

✓ Universal - Duchess Music Corporation merged with and into Songs of Universal, Inc. (CA)
Obtain Document - Misc - Special Document - Certified Copy of merger - California

If you have any questions concerning this order, please contact:

Juli Pena
Los Angeles Corporate Team 2
Phone: (213) 243-9265
Email: Juli_Pena@cch-lis.com

Thank you for this opportunity to be of service.

2295 Gateway Oaks Drive
Suite 185
Sacramento, CA 95833
Tel 916 921 0341
Fax 916 921 5216

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CT CORPORATION

Sincerely,

Andrea Vines
Sacramento Fulfillment Team 1
Andrea_Vines@cch-lis.com

2295 Gateway Oaks Drive
Suite 185
Sacramento, CA 95833
Tel. 916 921 0341
Fax 916 921 5216

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