

FILED

ARTICLES OF MERGER OF  
WATER ENGINEERING, INC. AND MOUNTAIN BILLIARDS, INC.  
INTO  
ASSOCIATES COMMUNICATIONS OF IDAHO, INC.

The undersigned President of Water Engineering, Inc., an Idaho corporation, the undersigned President of Mountain Billiards, Inc., an Idaho corporation, and the undersigned President of Associates Communications of Idaho, Inc., an Idaho corporation, for the purpose of effecting mergers pursuant to Idaho Code Section 30-1-1104 of Water Engineering, Inc. and Mountain Billiards, Inc. into Associates Communications of Idaho, Inc., with the survivor of the merger being Associates Communications of Idaho, Inc., hereby certify as follows:

1. The Plan of Merger governing the mergers of Water Engineering, Inc. and Mountain Billiards, Inc. into Associates Communications of Idaho, Inc. is attached hereto and is incorporated herein by this reference.
2. The Plan of Merger did not require shareholder approval.
3. This Plan of Merger is pursuant to Idaho Code Section 30-1-1104 as Associates Communications of Idaho, Inc. owns one hundred percent of Water Engineering, Inc. and ninety percent of Mountain Billiards, Inc. and written waiver of the mailing of the Plan of Merger has been provided by the shareholder owning the remaining ten percent of Mountain Billiards, Inc.

Each of the undersigned officers of Associates Communications of Idaho, Inc., Water Engineering, Inc. and Mountain Billiards, Inc., respectively, declare under penalty of perjury that he or she has examined the foregoing and to the best of his or her knowledge and belief it is true, correct, and complete.

Dated: December 31, 1998

Associates Communications of Idaho, Inc.

Richard S. Kelly  
President

Water Engineering, Inc.

Richard S. Kelly  
President

Mountain Billiards, Inc.

Richard S. Kelly  
President

IDAHO SECRETARY OF STATE

12/31/1998 09:00  
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## PLAN OF MERGER

PLAN OF MERGER approved on December 31, 1998 by all the Directors of Associates Communications of Idaho, Inc. and by resolution adopted by the Board of Directors on said date.

1. Pursuant to the provisions of the Idaho Business Corporation Act, Water Engineering, Inc. and Mountain Billiards, Inc. shall be merged into Associates Communications of Idaho, Inc. Associates Communications of Idaho, Inc. shall be the surviving corporation. The separate corporate existences of Water Engineering, Inc. and Mountain Billiards, Inc. shall cease on December 31, 1998, in accordance with the provisions of the Act.

2. The Articles of Incorporation of Associates Communications of Idaho, Inc. shall be the articles of the surviving corporation and shall continue in full force and effect until amended or revised in a manner prescribed by the provisions of the Act.

3. The Bylaws of Associates Communications of Idaho, Inc. shall be the bylaws of the surviving corporation and shall continue in full force and effect until amended or revised in a manner prescribed by the provisions of the Act.

4. The Directors and Officers of Associates Communications of Idaho, Inc. on December 31, 1998 shall be the Members of the Board of Directors and the Officers of the surviving corporation, all of whom shall hold their directorships until the election and qualification of their respective successors or until their tenure is otherwise terminated in accordance with the Bylaws of the surviving corporation, or by action of the Board of Directors of the surviving corporation, and such officers shall hold their respective offices at the pleasure of the Board of Directors.

5. Each of the issued and outstanding shares of Water Engineering, Inc. and Mountain Billiards, Inc. shall be surrendered and extinguished on December 31, 1998. The issued and outstanding shares of Associates Communications of Idaho, Inc. shall not be converted or exchanged in any manner.

6. Michael Kelly shall be issued one share of Associates Communications of Idaho, Inc. on the surrender of his shares in Mountain Billiards, Inc.

7. Associates Communications of Idaho, Inc., Water Engineering, Inc. and Mountain Billiards, Inc. hereby stipulate that they will cause to be executed and filed and/or recorded any document or documents prescribed by the laws of the State of Idaho and that they will cause to be performed all necessary acts to effectuate the mergers.

8. Any officer of Associates Communications of Idaho, Inc., any officer of Water Engineering, Inc. and any officer of Mountain Billiards, Inc. are authorized to execute articles of merger on behalf of said corporations, respectively, in conformity with the provisions of the Act; and the officers of Associates Communications of Idaho, Inc., Water Engineering, Inc. and Mountain Billiards, Inc., respectively, are authorized, empowered and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or the Mergers herein provided for.

9. This Plan of Merger is pursuant to Idaho Code Section 30-1-1104 as Associates Communications of Idaho, Inc. owns one hundred percent of Water Engineering, Inc. and ninety percent of Mountain Billiards, Inc. and written waiver of the mailing of the Plan of Merger has been provided by the shareholder owning the remaining ten percent of Mountain Billiards, Inc.

ADOPTED by all of the Directors of the Board of Directors of Associates Communications of Idaho, Inc. this 31st day of December, 1998

Richard B. Kelly  
Director

Mark Allen Kelly  
Director

Michael R. Kelly  
Director

Steven A. Stertz  
Director