



**Department of State.**

**CERTIFICATE OF MERGER OR CONSOLIDATION**

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that  
duplicate originals of Articles of Merger of \_\_\_\_\_

E.B.K.T.G., CHARTERED, an Idaho corporation

into EBERLE, BERLIN, KADING, TURNBOW & GILLESPIE, CHARTERED, an Idaho  
corporation,  
duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have  
been received in this office and are found to conform to law.

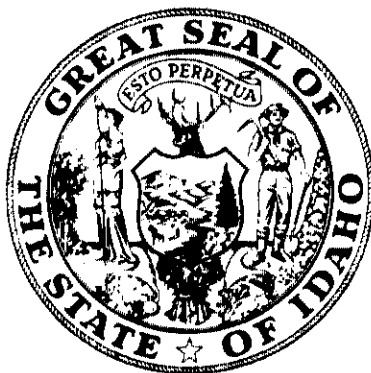
ACCORDINGLY and by virtue of the authority vested in me by law, I issue this certificate of

merger

, and attach hereto a duplicate original of the Articles of

Merger

Dated December 29, 19 88



*Pete T. Cenarrusa*

SECRETARY OF STATE

*Step J. Clark*

Corporation Clerk

## ARTICLES AND PLAN OF MERGER

OF  
E.B.K.T.G., CHARTERED  
(The Merging Corporation)

DEC 29 11 46 AM '88

SECRETARY OF STATE

WITH AND INTO

EBERLE, BERLIN, KADING, TURNBOW  
& GILLESPIE, CHARTERED  
(The Surviving Corporation)

Pursuant to the provisions of §§30-1-71, 30-1-73 and 30-1-74 of the Idaho Business Corporation Act, as amended, the undersigned domestic corporations adopt the following Articles and Plan of Merger for the purpose of merging one of the corporations into the other corporation:

**FIRST:** The following Plan of Merger was approved by the directors and shareholders of each of the undersigned corporations in the manner prescribed by the Idaho Business Corporation Act:

## PLAN OF MERGER

(a) The names of the undersigned constituent corporations and the States under the laws of which they are respectively organized are:

Name of Merging CorporationState

E.B.K.T.G., Chartered

Idaho

The name of the Surviving Corporation is **EBERLE, BERLIN, KADING, TURNBOW & GILLESPIE, CHARTERED**, an Idaho corporation.

(b) The terms and conditions of the proposed merger are as follows:

(i) The directors and officers of the Surviving Corporation immediately prior to the effective date of the merger shall continue to be the directors and officers of the Surviving Corporation, to hold office for the terms specified in the Bylaws of the Surviving Corporation and until their respective successors are duly elected and qualified.

(ii) The Bylaws of the Surviving Corporation in effect immediately prior to the effective date of the merger shall continue to be the Bylaws of the Surviving Corporation, until altered or repealed in the manner provided by law and such Bylaws.

(iii) This Plan of Merger may be terminated and abandoned prior to the effective date of the merger upon the occurrence of any one of the following events:

(1) By mutual written consent of each of the Constituent Corporations.

DEC 29 11 46 AM '88

(2) By either Constituent Corporation if the merger is not to become effective on or before December 31, 1988.

(3) By either Constituent Corporation if its Board of Directors determines the merger would, in its judgment, be impractical or undesirable.

(iv) The effective date of the merger provided by this Plan of Merger shall be the issue date of a Certificate of Merger of the Constituent Corporations issued by the Idaho Secretary of State pursuant to the Idaho Business Corporation Act.

(c) The manner and basis of converting the shares of each corporation into shares of the Surviving Corporation shall be as follows:

(i) The outstanding shares of common stock of the Merging Corporation owned by the shareholders of the Merging Corporation shall be cancelled and shall cease to exist or be converted immediately upon effectiveness of the merger in accordance with the Agreement of Merger. No shares of the Surviving Corporation shall be issued or paid in consideration thereof because such cancelled shares of the Merging Corporation are owned in the same relative proportions as such shareholders own the Surviving Corporation's shares.

(ii) On the effective date of the merger, any shares of common stock of the Merging Corporation which are then held in its treasury shall be cancelled and retired without further action; and no shares of common stock of the Surviving Corporation shall be issued in respect thereof.

(iii) The Surviving Corporation shall promptly pay to the dissenting shareholders of either Constituent Corporation, if any, the amount, if any, to which they shall be entitled under the provisions of the Idaho Business Corporation Act with respect to the rights of dissenting shareholders.

(d) No changes in the Articles of Incorporation of the Surviving Corporation are to be effected by the merger.

**SECOND:** The designation and number of outstanding shares of each class of stock of the constituent corporations entitled to vote as a class on such Plan and the number of shares voted for and against the Plan, respectively, are as follows:

<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>	<u>Designation of Class</u>	<u>Number of Shares Voted on Plan</u>	
			<u>For</u>	<u>Against</u>
E.B.K.T.G., Chartered	457	Common	457	0
Eberle, Berlin, Kading, Turnbow & Gillespie, Chartered	1,530	Common	1,530	0

DATED: December 29, 1988.

E.B.K.T.G., CHARTERED

DEC 29 11 46 AM '88  
SECRETARY OF STATE

By

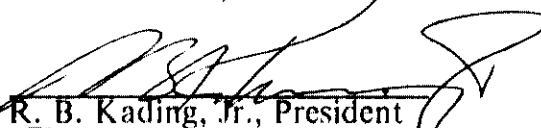
  
J.R. Gillespie, President

By

  
R. M. Turnbow, Secretary

EBERLE, BERLIN, KADING, TURNBOW,  
& GILLESPIE, CHARTERED

By

  
R. B. Kading, Jr., President

By

  
J. R. Gillespie, Secretary

STATE OF IDAHO)

:SS.

County of Ada )

I, Ma Amrit Savito, a Notary Public, do hereby certify that on this 29th day of December, 1988, personally appeared before me James R. Gillespie and R. M. Turnbow, who, being by me first duly sworn, declared that they are the President and Secretary, respectively, of E.B.K.T.G., CHARTERED, an Idaho corporation, and that they signed the foregoing document as President and Secretary of the corporation, and that the statements contained therein are true.



Notary Public for Idaho

Residing at Boise, Idaho

My Commission Expires: May 30, 1994

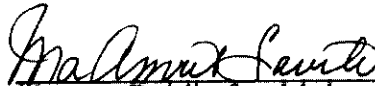
ARTICLES AND PLAN OF MERGER - P. 3

STATE OF IDAHO)

County of Ada )  
:ss.

DEC 29 11 46 AM '88  
SECRETARY OF STATE

I, Ma Amrit Savito, a Notary Public, do hereby certify that on this 29th day of December, 1988, personally appeared before me R. B. Kading, Jr. and James R. Gillespie, who, being by me first duly sworn, declared that they are the President and Secretary, respectively, of EBERLE, BERLIN, KADING, TURNBOW & GILLESPIE, CHARTERED, an Idaho professional corporation, and that they signed the foregoing document as President and Secretary of the corporation, and that the statements contained therein are true.



Notary Public for Idaho  
Residing at Boise, Idaho  
My Commission Expires: May 30, 1994