

FILED

JAN 6 3 11 PM '00

SEC

**ARTICLES OF MERGER
BETWEEN
DOMESTIC CORPORATION
AND**

DOMESTIC LIMITED LIABILITY COMPANY

Surviving Corporation:

J and M Cattle, Inc., an Idaho corporation.

Merged Limited Liability Company:

J and M Cattle, LLC and Idaho limited liability company..

IDAHO SECRETARY OF STATE

01/06/2000 09:00

CT: 124886 BH: 279342

30.00 = 30.00 MERGER # 2

W7928

Pursuant to the provisions of Title 30, Chapter 1, Part 11 of the Idaho Business Corporations Act, the undersigned domestic corporation and domestic limited liability company adopt the following Articles of Merger

First: The names of the corporation and limited liability company and the states under the laws of which they are respectively organized are:

J and M Cattle Jon C. Mortensen, Inc., an Idaho corporation.

J and M Cattle, LLC, an Idaho limited liability company.

Second: The laws of Idaho permit such a merger.

Third: The following Plan of Merger was approved by J and M Cattle, Inc, the surviving corporation and J and M Cattle, LLC in the manner prescribed by the Idaho Business Corporations Act:

"Plan of Merger"

"That J and M Cattle, Inc. an Idaho corporation, as the surviving corporation, and J and M Cattle, LLC, an Idaho limited liability company, shall merge J and M Cattle, LLC into the surviving corporation, J and M Cattle, Inc., an Idaho corporation, the net effect of which is that J and M Cattle, LLC, will cease to exist, and all of its assets and liabilities will become assets and liabilities of J and M Cattle, Inc., as an Idaho corporation. That the Members of J and M Cattle, LLC, shall receive a total of 20,000 shares of common stock of J and M Cattle, Inc. in the same ratio that they currently hold Membership Interest in J and M Cattle, LLC."

"That the Plan of Merger shall be retained on file at the place of business of J and M Cattle, Inc., at 1723 Summerridge Drive, Meridian, Idaho 83642, and that a copy of the Plan of Merger will be provided by J and M Cattle, Inc., without cost, to any person holding an interest in a merged entity."

Fourth: The Members of J and M Cattle, LLC voted unanimously in favor of the Plan of Merger. J and M Cattle, Inc. has no shares issued and outstanding and therefore there is no vote of shareholders required to approve the Plan and no shareholders to whom a Plan of Merger is required to be sent.


Fifth: The effective date of these Articles of Merger is December 31, 1999.

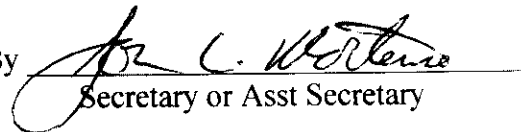
The undersigned J and M Cattle, Inc. hereby certifies that the adoption of the Plan of Merger and the performance of its terms, and any other required corporate action, were duly approved by the board of directors as required by the laws of the State of Idaho.

The undersigned J and M Cattle, LLC hereby certifies that the adoption of the Plan of Merger and the performance of its terms, and any other required corporate action, were duly approved by the board of directors as prescribed by the laws of the State of Idaho.

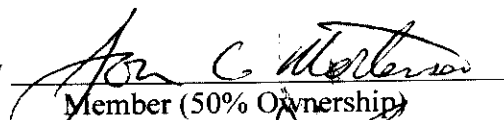
Dated: December __, 1999.


J and M Cattle, Inc.

By 
President or Vice President

By 
Secretary or Asst Secretary

J and M Cattle, LLC

By 
Member (50% Ownership)

By 
Member (50% Ownership)