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SECRETARY OF STATE

STATE OF IDAHO

CERTIFICATE OF MERGER
OF

TAMARACK VIDEO & TELECOM LLC
(an Idaho limited liability company)

into

TAMARACK RESORT LLC
(a Delaware limited liability company)

dated: January 31, 2008

The undersigned limited liability company TAMARACK RESORT LLC, formed and existing under the laws of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: The name and jurisdiction of formation or organization of each of the constituent entities which is to merge are as follows:

Jurisdiction of

Name Formation or Organization

Tamarack Resort LLC Delaware
Tamarack Video & Telecom LLC Idaho

SECOND: An Agreement and Plan of Merger has been approved and executed by (i) Tamarack Video & Telecom LLC, an Idaho limited liability company (the "Non-Surviving LLC") in accordance with Part 2 of the Idaho Entity Transaction Act (Chapter 18, Title 30, Idaho Code), and (ii) Tamarack Resort LLC, a Delaware limited liability company (the "Surviving LLC"), in accordance with the laws of the State of Delaware.

THIRD: The name of the surviving domestic limited liability company is Tamarack Resort LLC.

FOURTH: The merger of the Non-Surviving LLC into the Surviving LLC shall be effective upon the filing of this Certificate of Merger with the Secretary of State of the State of Delaware.

FIFTH: The executed Agreement and Plan of Merger is on file at a place of business of the Surviving LLC. The address of such place of business of the Surviving LLC is Tamarack Resort LLC, 960 Broadway, Suite 100, Boise, Idaho 83706.

SIXTH: A copy of the Agreement and Plan of Merger will be furnished by the Surviving LLC, on request and without cost, to any member of the Non-Surviving LLC or the Surviving LLC.

ISIGNATURE TO APPEAR ON FOLLOWING PAGE!

IDAHO SECRETARY OF STATE 02/15/2008 05:00 CK: CASH CT: 1626 BH: 1899777 1 8 38.80 = 38.80 MERGER # 2

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IN WITNESS WHEREOF, Tamarack Resort LLC has caused this Certificate of Merger to be duly executed as of the date first written above.

TAMARACK RESORT LLC,
a Delaware limited liability company

By: Name: Year-Pierre Hoespflug

Title: Chief Executive Officer