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Department of State.

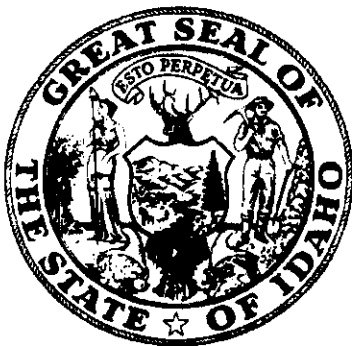
CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that
duplicate originals of Articles of Merger of
LUMBER BUILDING, INC., an Idaho corporation

into IDAHO TIMBER CORPORATION OF TEXAS, INC., 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 October 24, 19 90.



Pete T. Cenarrusa

SECRETARY OF STATE

Shirley J. Clark
Corporation Clerk

ARTICLES OF MERGER
Merging
LUMBER BUILDING, INC.
Into
IDAHO TIMBER CORPORATION OF TEXAS, INC.

Dec 24 4 45 PM '98
SECRETARY OF STATE

Pursuant to the Idaho Business Corporation Act

IDAHO TIMBER CORPORATION OF TEXAS, INC., an Idaho corporation ("ITC/Texas"), and Lumber Building, Inc., an Idaho corporation ("Lumber"), do hereby certify that:

FIRST; ITC/Texas and Lumber have entered into an Agreement and Plan of Merger (the "Plan of Merger"), dated as of the 13th day of October, 1988, which provides for the merger (the "Merger") of Lumber Building with and into ITC/Texas, which will be the Surviving Corporation. The Plan of Merger, which is attached hereto as Exhibit "A" and is hereby incorporated herein by reference, sets forth, among other things, the terms and conditions of the Merger and the manner and basis of converting the shares of Lumber's Common Stock into the Common Stock of ITC/Texas.


SECOND: ITC/Texas has outstanding 89,000 shares of common stock with a par value of \$1.00, all of which were voted in favor of the Plan of Merger.

THIRD: Lumber has outstanding 1,000,500 shares of common stock with a par value of \$1.00, all of which were voted in favor of the Plan of Merger.

DATED this 13th day of October, 1988.


IDAHO TIMBER CORPORATION
OF TEXAS, INC.

By 
Larry D. Williams, President

ATTEST:
By 
Paul Anderson, Secretary

LUMBER BUILDING, INC.

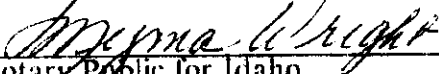
By 
Larry D. Williams, President

ATTEST:
By 
Paul Anderson, Secretary

STATE OF IDAHO)
County of Ada) ss.

On this 13th day of October, 1988, before me, the undersigned, a Notary Public in and for said State, personally appeared Larry D. Williams and Paul Anderson, known or identified to me to be the President and Secretary, respectively, of IDAHO TIMBER CORPORATION OF TEXAS, INC., the corporation that executed the within instrument or the persons who executed the same on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.


Notary Public for Idaho
Residing at: Boise, Idaho
My commission expires:

STATE OF IDAHO)
) ss.
County of Ada)


On this 13th day of October, 1988, before me, the undersigned, a Notary Public in and for said State, personally appeared Larry D. Williams and Paul Anderson, known or identified to me to be the President and Secretary, respectively, of LUMBER BUILDING, INC., the corporation that executed the within instrument or the persons who executed the same on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Maryna Krogut
Notary Public for Idaho
Residing at: Boise, Idaho
My commission expires:

STATE OF IDAHO)
) ss.
County of Ada)


I, the undersigned, a Notary Public, do hereby certify that on this 13th day of October, 1988, personally appeared before me Larry D. Williams, who, being by me first duly sworn, declared that he is the President of IDAHO TIMBER CORPORATION OF TEXAS, INC., that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.



Notary Public for Idaho
Residing at Boise, Idaho
My commission expires:

STATE OF IDAHO)
) ss.
County of Ada)

I, the undersigned, a Notary Public, do hereby certify that on this 13th day of October, 1988, personally appeared before me Larry D. Williams, who, being by me first duly sworn, declared that he is the President of LUMBER BUILDING, INC., that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.



Notary Public for Idaho
Residing at Boise, Idaho
My commission expires:

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER ("Agreement"), dated as of the 11th day of October, 1988, by and between LUMBER BUILDING, INC., an Idaho corporation, and IDAHO TIMBER CORPORATION OF TEXAS, INC., an Idaho corporation;

WITNESSETH;

WHEREAS, Lumber Building, Inc. and Idaho Timber Corporation of Texas, Inc. are Idaho corporations which wish to merge pursuant to this Agreement; and

WHEREAS, the Boards of Directors of Lumber Building, Inc. and Idaho Timber Corporation of Texas, Inc. have each by the requisite vote required under applicable state laws, adopted a resolution approving and directing the submission to their respective shareholders of this Agreement; and

NOW, THEREFORE, in consideration of these recitals and the mutual agreements hereinafter set forth, Lumber Building, Inc. and Management agree as follows:

ARTICLE I

MERGER

1.1 Merger. At the effective time of the merger in accordance with this Agreement, Lumber Building, Inc. shall be merged with and into Idaho Timber Corporation of Texas, Inc., with Idaho Timber Corporation of Texas, Inc. to be the surviving corporation.

1.2 Deposit of Stock. On or before the effective time of the merger, Idaho Timber Corporation of Texas, Inc. will make available to the Secretary of Idaho Timber Corporation of Oregon, Inc., (the Exchange Agent) 1,000,500 shares of Idaho Timber Corporation of Texas, Inc. stock.

1.3 Exchange of Shares. After the effective time of the merger, each holder of a certificate evidencing Lumber Building, Inc. common stock at the effective time of the merger, upon surrender of the same to the Exchange Agent free and clear of any and all liens, security agreements, equities, options, charges, claims, restrictions or other encumbrances, shall be entitled to receive in exchange for each share of Lumber Building, Inc. common stock one share of Idaho Timber Corporation of Texas, Inc. stock. As soon as practicable after the effective time of the merger, the Exchange Agent will send a notice and transmittal form to each Lumber Building, Inc. shareholder, advising such shareholder of the terms of the exchange effected by the merger and the procedure for surrendering to the Exchange Agent his certificate for exchange into a certificate representing shares of Idaho Timber Corporation of Texas, Inc. Twelve (12) months after the effective time of the merger, the Exchange Agent shall deliver to Idaho Timber Corporation of Texas, Inc. any certificates for shares not theretofore disbursed to holders of certificates representing shares of

stock in Lumber Building, Inc. Thereafter, Idaho Timber Corporation of Texas, Inc. (subject to abandoned property, escheat, or other similar laws) shall exchange such certificates for Idaho Timber Corporation of Texas, Inc. in accordance with this Agreement.

1.4 Status of Certificates. After the effective time of the merger, each outstanding registered certificate representing shares of Lumber Building, Inc. common stock, until surrendered to the Exchange Agent or Idaho Timber Corporation of Texas, Inc. pursuant to this Article I, shall be deemed for all corporate purposes to evidence only the right to receive shares in accordance with Article I or cash in accordance with Section 7.1 hereof. After the effective time of the merger, there shall be no further registration or transfer on the records of Lumber Building, Inc. of shares of Lumber Building, Inc. stock. If a registered certificate representing Lumber Building, Inc. shares is presented to Idaho Timber Corporation of Texas, Inc. it shall be cancelled in exchange for a certificate representing shares in Idaho Timber Corporation of Texas, Inc. as herein provided.

1.5 Resulting Corporation. Upon the consummation of the merger, Idaho Timber Corporation of Texas, Inc. will be and become the surviving corporation and will conduct the merged business under the corporate name "Idaho Timber Corporation of Texas, Inc."

1.6 Treasury Stock. Any shares of Lumber Building, Inc. common stock held in the treasury of Lumber Building, Inc. or by any subsidiary of Lumber Building, Inc. at the effective time of the merger shall be cancelled; and no cash, securities, or other property shall be issued in the merger in respect thereof.

ARTICLE II

EFFECTIVENESS OF THE MERGER

2.1 Effective Time. Consummation of the merger shall be held at the offices of Idaho Timber Corporation of Texas, Inc. on October 13, 1988 (the "Effective Date"). After the closing, the parties shall file this Agreement with the Secretary of State of the State of Idaho.

2.2 Closing of Stock Transfer Books. At the close of business on October 13, 1988, the stock transfer books of Lumber Building, Inc. shall be closed. The shares of common stock outstanding on the books of Lumber Building, Inc. at the closing are hereinafter referred to as the "Outstanding Shares."

2.3 Shareholders' Meetings. Lumber Building, Inc. and Idaho Timber Corporation of Texas, Inc. each agree to submit this Agreement to a special meeting of their respective shareholders with a unanimous recommendation by the respective Boards of Directors for favorable action thereon by the shareholders to the extent that such recommendation does not conflict with the fiduciary duties of such directors. This Agreement shall be approved upon receiving the affirmative vote of the holders of at least 51% of the outstanding shares of

Lumber Building, Inc. and of at least 51% of the outstanding shares of Idaho Timber Corporation of Texas, Inc.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF LUMBER BUILDING, INC.

Lumber Building, Inc. and its directors represent and warrant to Idaho Timber Corporation of Texas, Inc. that:

3.1 Organization. Lumber Building, Inc. is a corporation duly organization and validly existing and in good standing under the laws of the State of Idaho; has all requisite corporate power and authority to carry on its business as presently conducted, and is engaged exclusively in business and activities which are permissible under Idaho law.

3.2 Corporate Power. Lumber Building, Inc. has the corporate power to enter into and consummate this Agreement and Plan of Merger without violating any agreement to which it is a party or by which it may be bound without violating its Articles of Incorporation.

3.3 Merger Resolutions. Attached hereto as Schedule 3.3 is a true copy of the resolutions of the Board of Directors of Lumber Building, Inc. approving and directing submission to Lumber Building, Inc. shareholders of this Agreement and Plan of Merger.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF IDAHO TIMBER CORPORATION OF TEXAS, INC.

Idaho Timber Corporation of Texas, Inc. represents and warrants to Lumber Building, Inc. that:

4.1 Organization. Idaho Timber Corporation of Texas, Inc. is a corporation duly organized, validly existing and in good standing under the laws of the State of Idaho; has all requisite corporate power and authority to carry on its business as presently conducted, and is engaged exclusively in business and activities which are permissible under Idaho law.

4.2 Corporate Power. Idaho Timber Corporation of Texas, Inc. has the corporate power to enter into and consummate this Agreement and Plan of Merger without violating any agreement to which it is a party or by which it may be bound without violating its Articles of Incorporation.

4.3 Merger Resolutions. Attached hereto as Schedule 4.3 is a true copy approving and directing submission to Idaho Timber Corporation of Texas, Inc. shareholders of this Agreement and Plan of Merger.

ARTICLE V

CONDITIONS PRECEDENT TO PERFORMANCE OF LUMBER BUILDING, INC. OBLIGATIONS

5.1 The obligations of Lumber Building, Inc. hereunder are subject to the satisfaction on or prior to the Closing Date of the following condition: The directors of Lumber Building, Inc. and shareholders of Lumber Building, Inc. shall have authorized and approved the merger by the requisite majority vote.

ARTICLE VI

CONDITIONS PRECEDENT TO PERFORMANCE OF IDAHO TIMBER CORPORATION OF TEXAS, INC. OBLIGATIONS

6.1 The obligations of Idaho Timber Corporation of Texas, Inc. hereunder are subject to the satisfaction on or prior to the Closing Date of the following condition: The directors of Idaho Timber Corporation of Texas, Inc. and shareholders of Idaho Timber Corporation of Texas, Inc. shall have authorized and approved the merger by the requisite majority vote.

ARTICLE VII

DISSENTING SHAREHOLDERS' RIGHTS

7.1 Rights of Dissenting Shareholders of Lumber Building, Inc. and Idaho Timber Corporation of Texas, Inc. Any dissenting Lumber Building, Inc. shareholder or any dissenting Idaho Timber Corporation of Texas, Inc. shareholder shall have the rights of a dissenter as set forth in Section 30-1-80, Idaho Code, and such dissenter's rights shall be subject to the procedures for protection of dissenter's rights set forth in Section 30-1-81, Idaho Code.

ARTICLE VIII

MISCELLANEOUS

8.1 Execution in Counterparts. For the convenience of the parties hereto and to facilitate filing and recording, any number of counterparts of this Agreement may be executed; and each such counterpart shall be deemed to be an original instrument.

8.2 Waiver. At any time any party hereto may, by action of its board of directors (a) waive any inaccuracies in the representations and warranties of any other party contained in this Agreement or in any document delivered pursuant thereto, or (b) waive compliance by any party with any of the covenants and agreements contained in this Agreement.

8.3 Governing Law. This Agreement and the legal relations between the Constituent Corporations shall be governed by and construed in accordance with the laws of the State of Idaho.

8.4 Fees and Expenses. Each party hereto shall pay its own costs and expenses incident to the transactions contemplated by this Agreement (including the negotiation and preparation of this Agreement and the closing and carrying into effect and consummation of the transactions contemplated by this Agreement), whether or not such transactions are consummated.

If any legal action or any arbitration or other proceeding is brought for the enforcement or because of an alleged dispute, breach, default or misrepresentation in connection with any of the provisions of this Agreement, the prevailing party or parties shall be entitled to recover reasonable attorneys' fees and other costs incurred in that action or proceeding, in addition to any other relief to which it or they may be entitled.

8.5 Headings. The headings of the several sections and Articles of this Agreement are inserted for convenience of reference only and are not intended to be part, or affect the meaning or interpretation, of this Agreement.

8.6 Notices. Any notice or other communication relating to this transaction required to be given to any party by the terms of this Agreement or relevant law shall be deemed delivered when mailed by certified mail, return receipt requested, to the addresses set forth below:

If to Lumber Building, Inc.:

P.O. Box 67
Boise, ID 83707
Attn: Jack Adkins

If to Idaho Timber Corporation of Texas, Inc.:

P.O. Box 67
Boise, ID 83707
Attn: Jack Adkins

Any party may change the address at which it wishes to receive notice by notice given to the other party.

8.7 No Third Party Beneficiaries. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the parties to it and their respective successors and assigns; nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third persons to any party to this Agreement; nor shall any provision give any third persons any right of subrogation or action over against any party to this Agreement.

8.8 Assignment. This Agreement shall be binding on, and shall inure to the benefit of, the parties to it and their respective heirs, legal representatives, successors and assigns.

8.9 Remedies. Each party's obligation under this Agreement is unique. If any party should default in its obligation under this Agreement, the parties each acknowledge that it would be extremely impracticable to measure the resulting

damages. Accordingly, the nondefaulting party, in addition to any other available rights or remedies, may sue in equity for specific performance; and the parties each expressly waive the defense that a remedy in damages will be adequate. Notwithstanding any breach or default by any of the parties of any of their respective representations, warranties, covenants, or agreements under this Agreement, if the transactions contemplated by it shall be consummated at the Closing Date of the Merger, each of the parties waives any rights that the party may have to terminate this Agreement or the transactions consummated by it; provided, however, this waiver shall not affect any other rights or remedies available to the parties under this Agreement under the law.

8.10 Entire Agreement. This Agreement shall constitute the entire agreement of the parties with respect to the subject matter hereof and supersede, merge and replace all prior and contemporaneous negotiations, offers, promises, representations, understandings and agreements of the parties regarding such subject matter.

8.11 Severability. If any part of this Agreement is contrary to, prohibited by, or deemed invalid under applicable law or regulations, such provisions shall be inapplicable and deemed omitted to the extent so contrary, prohibited or invalid, but the remainder hereof shall not be invalidated thereby and shall be given full force and effect so far as possible.

8.12 Further Assurances. Each party shall, if requested by any other party, execute and deliver to the requesting party all such additional instruments of conveyance and assignment, certificates and documents as may reasonably be requested in order to further perfect the intent of this Agreement.

IN WITNESS WHEREOF, Lumber Building, Inc. and Idaho Timber Corporation of Texas, Inc. have caused this Agreement to be executed in counterparts by their duly authorized officers and their corporate seals to be hereunto affixed as of the date first above written.

LUMBER BUILDING, INC.

By 
Larry D. Williams, President

ATTEST:

By 
Paul Anderson, Secretary

IDAHO TIMBER CORPORATION OF
TEXAS, INC.

By 
Larry D. Williams, President

ATTEST:

By 
Paul Anderson, Secretary