

ARTICLES OF MERGER
OF
VALLEY VIEW LAND COMPANY, INC.
(an Idaho corporation)

08 JUL 23 AM 9:31

SECRETARY OF STATE
STATE OF IDAHO

WITH AND INTO
POTLATCH FOREST PRODUCTS CORPORATION
(a Delaware corporation)

Pursuant to the provisions of Sections 30-1-1104, 30-1-1105 and 30-1-1106 of the Idaho Business Corporations Act, the undersigned corporations hereby adopt the following Articles of Merger for the purpose of merging them into one of such corporations.

1. The name of the surviving corporation in the merger is Potlatch Forest Products Corporation, a corporation organized and existing under the laws of the State of Delaware (the "*Surviving Corporation*"), and the name of the merging corporation is Valley View Land Company, Inc., a corporation organized and existing under the laws of the State of Idaho (the "*Disappearing Corporation*").

2. The Plan of Merger was adopted by the shareholders of the Disappearing Corporation, as required by Section 30-1-1104 of the Idaho Business Corporations Act and by the Articles of Incorporation of the Disappearing Corporation.

3. The participation of the Surviving Corporation was duly authorized as required by the organic law of the Disappearing Corporation.

4. The Surviving Corporation has complied with the applicable provisions of the laws of the State of Delaware under which it is incorporated, and this merger is permitted by such laws.

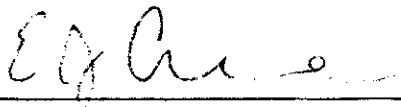
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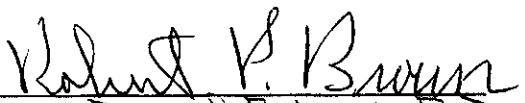
IDAHO SECRETARY OF STATE
07/23/2008 05:00
CK: 5011625 CT: 85003 BH: 1120407
1 @ 30.00 = 30.00 MERGER # 2

IN WITNESS WHEREOF, the constituent corporations have caused these Articles of Merger to be signed by their duly authorized officers, this 18th day of July, 2008.

**Potlatch Forest Products Corporation, a
Delaware corporation**

By: 
Name: Eric J. Cremers
Title: Chief Financial Officer

**Valley View Land Company, Inc., an Idaho
corporation**

By: 
Name: ~~Robert~~ Robert P. Brown
Title: President

**CERTIFICATE OF MERGER
MERGING
VALLEY VIEW LAND COMPANY, INC.,
an Idaho corporation
WITH AND INTO
POTLATCH FOREST PRODUCTS CORPORATION,
a Delaware corporation**

08 JUL 23 AM 9:31

SECRETARY OF STATE
STATE OF IDAHO

(pursuant to Section 252 of the Delaware
General Corporation Law)

Potlatch Forest Products Corporation, a corporation organized and existing under the laws of the State of Delaware, under and in accordance with Section 252 of the Delaware General Corporation Law (the "**DGCL**"), does hereby certify:

FIRST: The name and state of incorporation of each of the constituent corporations is as follows:

<u>Name of Corporation</u>	<u>State of Incorporation</u>
Potlatch Forest Products Corporation	Delaware
Valley View Land Company, Inc.	Idaho

SECOND: An agreement and plan of merger (the "**Merger Agreement**") has been approved, adopted, certified, executed and acknowledged by each of the constituent corporations in accordance with Section 252 of the DGCL.

THIRD: The name of the surviving corporation (the "**Surviving Corporation**") in the merger is Potlatch Forest Products Corporation.

FOURTH: The certificate of incorporation of the Surviving Corporation shall be the certificate of incorporation of the Surviving Corporation, as it existed prior to the effective time of the merger.

FIFTH: A copy of the Merger Agreement will be furnished by the Surviving Corporation, on request and without cost, to any stockholder of any constituent corporation.

SIXTH: The authorized capital stock of Valley View Land Company, Inc. is 1,000 shares of common stock, \$100 par value per share.


[SIGNATURE PAGE FOLLOWS]

IDAHO SECRETARY OF STATE
07/23/2008 05:00
CK: 5011625 CT: 85803 BH: 1128407
1 @ 30.00 = 30.00 MERGER # 2

IN WITNESS WHEREOF, the undersigned officer of Potlatch Forest Products Corporation, under penalties of perjury, affirms and acknowledges that the foregoing instrument is the act and deed of the corporation and the facts stated therein are true.

Dated: July 17th, 2008

Potlatch Forest Products Corporation,
a Delaware corporation

By: 
Name: Eric J. Cremers
Title: Chief Financial Officer

[SIGNATURE PAGE TO CERTIFICATE OF MERGER]

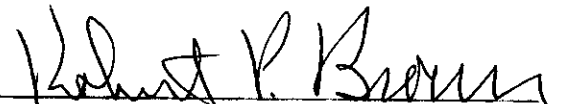
Valley View Land Company, Inc.
(An Idaho Corporation)


**ACTION BY UNANIMOUS WRITTEN CONSENT
IN LIEU OF A SPECIAL MEETING
OF THE BOARD OF DIRECTORS**

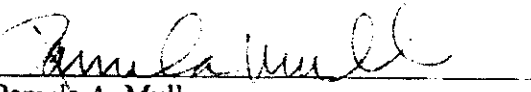
July 18, 2008

Under and in accordance with Section 30-1-821 of the Idaho Business Corporations Act (the "**IBCA**"), the undersigned, constituting all of the members of the Board of Directors (the "**Board**") of **VALLEY VIEW LAND COMPANY, INC.**, an Idaho corporation (the "**Corporation**"), and being entitled to vote upon the Recitals and Resolutions set forth on Annex A hereto, do hereby (i) consent that such Recitals and Resolutions are deemed to be adopted to the same extent and to have the same force and effect as if such Recitals and Resolutions were adopted by unanimous vote at a meeting of the Board duly called and held for the purpose of acting upon proposals to adopt such Recitals and Resolutions, and (ii) waive any notice required by law with respect thereto.

IN WITNESS WHEREOF, the undersigned, being all of the members of the Board of Directors of Valley View Land Company, Inc., have executed this Action by Unanimous Written Consent effective as of the date first written above. This Consent may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Any signed counterpart of this Consent may be delivered by facsimile or other form of electronic transmission with the same legal force and effect as delivery of an originally signed document.


Robert P. Brown


Michael E. McNichols


Pamela A. Mull

ANNEX A

TO
ACTION BY UNANIMOUS WRITTEN CONSENT
IN LIEU OF A SPECIAL MEETING
OF THE BOARD OF DIRECTORS
OF VALLEY VIEW LAND COMPANY, INC.

(An Idaho Corporation)

Merger with Potlatch Forest Products Corporation

WHEREAS, the Board of Directors has determined that it is in the best interest of the Corporation and its shareholders to merge the Corporation with and into Potlatch Forest Products Corporation, a Delaware corporation ("*Potlatch*"), with Potlatch being the surviving corporation in the merger (the "*Merger*"); and

WHEREAS, the Board has been fully informed of the ownership of the Corporation's outstanding shares by Director Pamela A. Mull;

NOW, THEREFORE, it is hereby:

RESOLVED, that the Board deems it to be advisable and in the best interest of the Corporation and its shareholders to approve the Merger of the Corporation with and into Potlatch, with Potlatch being the surviving corporation in the merger (the "*Surviving Corporation*"); and further

RESOLVED, that the Agreement and Plan of Merger (the "*Plan of Merger*"), in substantially the form heretofore presented to this Board of Directors for its review and approval, pursuant to which the Corporation will merge with and into Potlatch and the Corporation will cease to exist as a separate entity as of the Effective Time (as defined in the Plan of Merger) be, and it hereby is, adopted and approved, together with any changes thereto as the officer or officers executing the same shall deem appropriate or advisable, such approval to be evidenced by his or their execution thereof; and further

RESOLVED, that the certificate of incorporation and bylaws of Potlatch, as in effect at the time of the Merger, shall be the certificate of incorporation and bylaws of the Surviving Corporation in the Merger; and further

RESOLVED, that the officers and directors of Potlatch shall be the officers and directors of the Surviving Corporation in the Merger; and further

RESOLVED, that, pursuant to the terms of the Plan of Merger, at the Effective Time, each outstanding share of common stock of the Corporation shall be converted into the right of the holder of such shares to receive, as a result of

the Merger and without any further action on the part of the Corporation or such shareholder, \$1.00 per share; and further

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized and empowered to execute and deliver the Plan of Merger, for and on behalf of and in the name of the Corporation, and to attest the same, with such changes therein and additions thereto as may be approved by the officers of the Corporation executing the same, such approval to be evidenced conclusively by his or their execution thereof; and further

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized, empowered and directed, for and in the name of and on behalf of the Corporation, to take any and all actions and to execute any and all such documents as they may deem necessary or advisable in order to consummate the Merger in accordance with the terms of the Plan of Merger, including the filing of Articles of Merger with the Secretary of State of the State of Idaho, in substantially the form heretofore presented to this Board of Directors for its review and approval, and any other filings required under Idaho law, and with such other offices or agencies as may be necessary or appropriate; and further

RESOLVED, that the Merger and the Plan of Merger be submitted to the shareholders of the Corporation for consent or approval, in each case in accordance with the applicable provisions of the IBCA, and this Board of Directors hereby recommends that the Merger and the Plan of Merger be adopted and approved by the shareholders as being in the best interest of the Corporation and its shareholders.; and further

RESOLVED, that shareholders of record of the Corporation on July __, 2008, shall be entitled to notice of and to vote on, or consent to, the Merger and Plan of Merger; and further

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized, empowered and directed, for and on behalf of the Corporation, to take such further actions, including, but not limited to, providing notification of the Merger to any appropriate governmental or regulatory agencies, and filing any forms and documents with such agencies as may be required or advisable by them or by law, and to obtain such consents from the shareholders of the Corporation, any third parties and governmental or regulatory agencies as may be necessary or advisable to carry out the Merger.

Ratification

RESOLVED, that any and all action taken in good faith by the officers and directors of the Corporation prior to the date hereof on behalf of the Corporation and in furtherance of the transactions contemplated by the foregoing Resolutions are in all respects ratified, confirmed and approved by the Corporation as its own

act and deed, and shall be conclusively deemed to be such corporate act and deed for all purposes.

Authorization of Further Actions

RESOLVED, that, in addition to and without limiting the foregoing, the appropriate officers of the Company are hereby authorized and directed to take such further action and to execute and deliver, or cause to be executed and delivered, in the name and on behalf of the Corporation, all such further instruments and documents as any such officer, with the advice of counsel, may deem necessary or advisable to carry out the purposes and intent of the foregoing Resolutions and to be in the best interests of the Corporation (as conclusively evidenced by the taking of such action or the execution and delivery of such instruments or documents, as the case may be, by or under the direction of any authorized officer).

AGREEMENT AND PLAN OF MERGER

This AGREEMENT AND PLAN OF MERGER (this "***Plan of Merger***") is made and entered into as of July 16, 2008, by and between POTLATCH FOREST PRODUCTS CORPORATION, a Delaware corporation ("***Potlatch***"), and VALLEY VIEW LAND COMPANY, INC., an Idaho corporation ("***Valley View***" and together with Potlatch, the "***Constituent Corporations***").

RECITALS:

A. The Constituent Corporations desire to merge Valley View with and into Potlatch pursuant to the terms and conditions set forth herein, with Potlatch being the surviving corporation in the transaction (the "***Merger***").

B. The boards of directors of each of the Constituent Corporations have unanimously approved the Merger and this Plan of Merger.

NOW, THEREFORE, in consideration of the foregoing recitals and the covenants and promises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

AGREEMENT:

1. **The Merger.** At the Effective Time (as defined below) and subject to and upon the terms and conditions of this Plan of Merger and the applicable provisions of the Idaho Business Corporations Act (the "***Idaho Act***") and the Delaware General Corporation Law (the "***DGCL***"), Valley View shall be merged with and into Potlatch, the separate corporate existence of Valley View shall cease and Potlatch shall continue as the surviving corporation. Potlatch, as it shall exist following the Merger, is sometimes referred to herein as the "***Surviving Corporation***."

2. **Effective Time.** The parties hereto shall cause the Merger to be consummated by filing this Plan of Merger and appropriate Articles of Merger (the "***Articles of Merger***") with the Secretary of State of the State of Idaho and an appropriate Certificate of Merger (the "***Certificate of Merger***") with the Secretary of State of the State of Delaware, each in accordance with the relevant provisions of applicable law. As used herein, the term "***Effective Time***" shall mean the later of (i) the time of acceptance of the Certificate of Merger by the Secretary of State of the State of Delaware and (ii) the time of acceptance of the Articles of Merger by the Secretary of State of the State of Idaho.

3. **Effect of the Merger on Constituent Corporations.** At the Effective Time, the effect of the Merger shall be as provided in the applicable provisions of the Idaho Act, the DGCL, this Plan of Merger, the Articles of Merger and the Certificate of Merger. Without limiting the generality of the foregoing, and subject thereto, at the Effective Time, all the property, rights, privileges, powers and franchises of the Constituent Corporations shall vest in the Surviving Corporation, and all debts, liabilities, obligations, restrictions, disabilities and

duties of the Constituent Corporations shall become the debts, liabilities, obligations, restrictions, disabilities and duties of the Surviving Corporation.

4. Certificate of Incorporation and Bylaws of Potlatch. At the Effective Time, (i) the certificate of incorporation of Potlatch, as in effect immediately prior to the Effective Time, shall be the certificate of incorporation of the Surviving Corporation (the "***Certificate of Incorporation***"), until thereafter amended in accordance with applicable law and such Certificate of Incorporation; and (ii) the bylaws of Potlatch, as in effect immediately prior to the Effective Time, shall be the bylaws of the Surviving Corporation (the "***Bylaws***"), until thereafter amended as provided by such Bylaws, the Certificate of Incorporation and applicable law.

5. Directors and Officers of Potlatch. At the Effective Time, the directors and officers of Potlatch immediately prior to the Effective Time shall be the directors and officers of the Surviving Corporation, each to hold office in accordance with the Certificate of Incorporation and Bylaws of the Surviving Corporation, until their respective successors are duly elected or appointed and qualified.

6. Effect on Outstanding Securities of Constituent Corporations. On the terms and subject to the conditions of this Plan of Merger, as of the Effective Time, by virtue of the Merger and without any action on the part of the Constituent Corporations or any holder of any securities of Valley View or Potlatch, the following shall occur:

(a) **Valley View Common Stock.**

(i) Each issued and outstanding share of common stock of Valley View ("***Valley View Common Stock***") shall be converted into the right of the holder of such share to receive, without interest, \$1.00 in cash, (the "***Merger Consideration***") ; and

(ii) As of the Effective Time, all outstanding shares of Valley View Common Stock shall no longer be outstanding and shall automatically be cancelled and retired and shall cease to exist, and each certificate previously representing any such shares shall thereafter represent the right to receive the Merger Consideration upon surrender of such certificates in accordance with Section 7(a). The holders of such certificates previously evidencing shares of Valley View Common Stock outstanding immediately prior to the Effective Time shall cease to have any rights with respect to such shares of Valley View Common Stock as of the Effective Time except as otherwise provided herein or by law.

(b) **Potlatch Common Stock.** Each issued and outstanding share of Common Stock of Potlatch shall remain issued and outstanding and unchanged by virtue of the Merger.

7. Exchange of Certificates; No Further Ownership Rights.

(a) **Exchange of Certificates.** Promptly after the Effective Time, upon

surrender to Potlatch of certificates representing shares of Valley View Common Stock (the "Certificates") and, only upon such surrender, the holder of such Certificate shall be entitled to receive, in exchange therefore, and Potlatch shall promptly cause to be delivered to such holder a check in the amount to which such holder is entitled, after giving effect to any required tax withholdings. If any Certificate shall have been lost, stolen, mislaid or destroyed, then upon receipt of an affidavit of that fact from the holder claiming such Certificate to be lost, mislaid, stolen or destroyed and a lost certificate indemnity, Potlatch shall issue to such holder the Merger Consideration into which the shares represented by such lost, stolen, mislaid or destroyed Certificate shall have been converted. No interest will be paid or will accrue on the amount payable upon the surrender of any Certificate.

(b) No Further Ownership Rights. The Merger Consideration paid in exchange for shares of Valley View Common Stock in accordance with the terms hereof shall be deemed full satisfaction of all rights pertaining to such shares of Valley View Common Stock, and there shall be no further registration of transfers on the records of the Surviving Corporation of Valley View Common Stock which were outstanding immediately prior to the Effective Time.

8. Taking of Necessary Action; Further Action. If, at any time after the Effective Time, any further action is necessary or desirable to carry out the purposes of this Plan of Merger or to vest the Surviving Corporation with full right, title and possession to all assets, property, rights, privileges, powers and franchises of Valley View, the officers and directors of the Surviving Corporation shall be fully authorized to take, and shall take, all such lawful and necessary action.

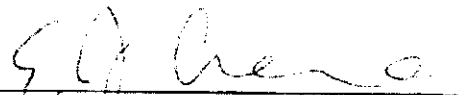
9. Amendment; Termination. This Plan of Merger may be amended by the board of directors of Valley View and Potlatch at any time prior to the Effective Time; *provided, however,* that an amendment made subsequent to the adoption of this Plan of Merger by the shareholders of Valley View shall not (i) alter or change the amount or kind of shares and/or rights to be received in exchange for or on conversion of all or any of the shares of Valley View Common Stock or (ii) alter or change any of the terms and conditions of this Plan of Merger if such alteration or change would materially adversely affect the holders of Valley View Common Stock. Anything herein or elsewhere to the contrary notwithstanding, this Plan of Merger may be terminated and abandoned by the board of directors of Valley View and Potlatch at any time prior to the Effective Time.

[Signature Page Follows]

IN WITNESS WHEREOF, the Constituent Corporations have caused this Agreement and Plan of Merger to be signed by their duly authorized officers, all as of the date first written above.

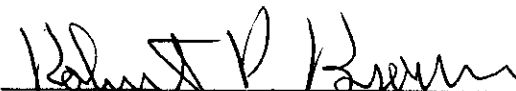
POTLATCH:

Potlatch Forest Products Corporation, a
Delaware corporation

By: 
Name: Eric J. Cremers
Title: Chief Financial Officer

VALLEY VIEW:

Valley View Land Company, Inc., an Idaho
corporation

By: 
Name: Robert P. Brown
Title: President

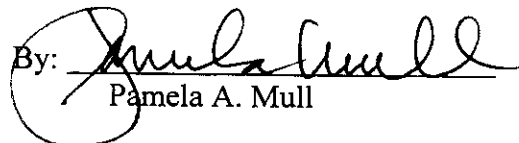
VALLEY VIEW LAND COMPANY, INC.
An Idaho Corporation

**ACTION BY WRITTEN CONSENT
OF THE SOLE SHAREHOLDER**

Under and in accordance with Section 30-1-704 of the Idaho Business Corporations Act and the Bylaws of Valley View Land Company, Inc., an Idaho corporation (the "***Corporation***"), the undersigned, being the sole shareholder of the Corporation, hereby waives all notice and consents that the Recitals and Resolutions set forth on Annex A hereto are deemed to be adopted to the same extent and to have the same force and effect as if such Recitals and Resolutions were adopted by the vote of a majority of the shares of outstanding capital stock of the Corporation at a special meeting of the shareholders of the Corporation duly called and held for the purpose of acting upon proposals to adopt such Recitals and Resolutions.

Sole Shareholder:

DATED: July 17, 2008

By: 
Pamela A. Mull

ANNEX A
TO
**ACTION BY WRITTEN CONSENT
OF THE SOLE SHAREHOLDER**

Merger with Potlatch Forest Products Corporation

WHEREAS, the Board of Directors of the Corporation has unanimously approved an Agreement and Plan of Merger ("***Plan of Merger***"), a copy of which has been provided to the sole shareholder of the Corporation for review and approval, pursuant to which the Corporation will be merged with and into Potlatch Forest Products Corporation ("***Potlatch***"), with Potlatch being the surviving corporation in the merger (the "***Merger***"); and

WHEREAS, the Board of Directors has unanimously approved the Merger and the Plan of Merger, and believes the Merger to be advisable and in the best interest of the Corporation and its sole shareholder, and has recommended that the sole shareholder of the Corporation adopt and approve the Merger and the Plan of Merger.

NOW, THEREFORE, it is hereby:

RESOLVED, that the Merger and the Plan of Merger are hereby authorized, adopted, ratified and approved in all respects.

RESOLUTIONS OF
POTLATCH FOREST PRODUCTS CORPORATION
(a Delaware Corporation)

Merger With Valley View Land Company, Inc.

WHEREAS, the Board, after due consideration of all factors it deems relevant, has determined it to be advisable and in the best interest of the Company and its stockholders to merge the Corporation with and into Valley View Land Company, Inc., an Idaho corporation, with the Corporation being the surviving corporation in the transaction (the “**Merger**”);

WHEREAS, the Board has been fully informed of the ownership of the outstanding shares of Valley View Land Company by Director Pamela A. Mull; and

WHEREAS, the officers of the Corporation have caused to be prepared certain agreements and documents necessary to effect the Merger, including an Agreement and Plan of Merger in substantially the form attached hereto as Exhibit A (the “**Plan of Merger**”), Articles of Merger in substantially the form attached hereto as Exhibit B (the “**Articles of Merger**”), and a Certificate of Merger in substantially the form attached hereto as Exhibit C (the “**Certificate of Merger**” and together with the Plan of Merger and the Articles of Merger, the “**Merger Documents**”).

NOW, THEREFORE, it is hereby:

RESOLVED, that the Merger is advisable and in the best interest of the Corporation and its stockholders; and further

RESOLVED, that each of the Merger Documents, pursuant to which the Corporation will consummate the Merger by merging with and into Valley View Land Company, Inc. (“**Valley View**”), with the Corporation being the surviving corporation in the Merger (the “**Surviving Corporation**”), be, and each hereby is, adopted and approved, together with any changes thereto as the officer or officers executing the same shall deem appropriate or advisable, such approval to be evidenced by his or their execution thereof; and further

RESOLVED, that the certificate of incorporation and bylaws of the Corporation shall be the certificate of incorporation and bylaws of the Surviving Corporation in the Merger; and further

RESOLVED, that the officers and directors of the Corporation shall be the officers and directors of the Surviving Corporation in the Merger; and further

RESOLVED, that, pursuant to the terms of the Plan of Merger, at the Effective Time (as defined in the Plan of Merger) each full share of outstanding common stock of Valley View shall be converted into the right of the holder of such share to receive, as a

result of the Merger and without any further action on the part of Valley View or its shareholders, \$1.00 per share of common stock of Valley View; and further

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized and empowered to execute and deliver the Merger Documents on behalf of, and in the name of the Corporation, and to attest to the same, with such changes therein and additions thereto as may be approved by the officers of the Corporation executing the same, such approval to be evidenced conclusively by his or their execution thereof; and further

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized and empowered, for and in the name of and on behalf of the Corporation, to take any and all actions and to execute any and all such documents as they may deem necessary or advisable in order to consummate the Merger in accordance with the terms of the Plan of Merger, including the filing of the Articles of Merger with the Secretary of State of the State of Idaho with such changes as may be necessary for filing purposes and the filing of the Certificate of Merger with the Secretary of State of the State of Delaware with such changes as may be necessary for filing purposes, and with such other offices or agencies as may be necessary or appropriate; and further

Notices and Authorization of Further Actions

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized and empowered, for and on behalf of the Corporation, to take such further actions, including, but not limited to, providing notification of the Merger to any appropriate governmental or regulatory agencies, and filing any forms and documents with such agencies as may be required or advisable by them or by law, and to obtain such consents from any third parties and governmental or regulatory agencies as may be necessary or advisable to carry out the Merger; and further

RESOLVED, that the appropriate officers of the Corporation be, and each of them hereby is, authorized and empowered, for and on behalf of the Corporation, to execute all documents and take such further action as they may deem necessary, appropriate or advisable to effect the purposes of each of the foregoing preambles and resolutions.

Ratification

RESOLVED, that any and all action taken in good faith by the officers and directors of the Corporation prior to the date hereof on behalf of the Corporation and in furtherance of the transactions contemplated by the foregoing Resolutions are in all respects ratified, confirmed and approved by the Corporation as its own act and deed, and shall be conclusively deemed to be such corporate act and deed for all purposes.

Exhibit A

AGREEMENT AND PLAN OF MERGER

(See attached)

Exhibit B

ARTICLES OF MERGER

(See attached)

Exhibit C

CERTIFICATE OF MERGER

(See attached