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State of Idaho

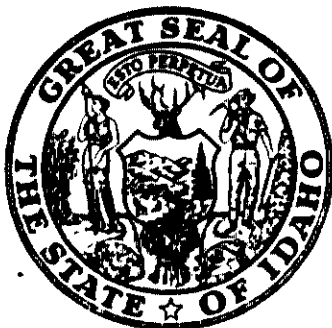
Department of State

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 FOREST IMPROVEMENT, INC., a California corporation, and SIS-Q REFORESTATION, INC., an Oregon corporation, into FOREST IMPROVEMENT, INC., an Idaho corporation, duly executed 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 1, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Shirley J. Clark*

**ARTICLES OF MERGER
OF DOMESTIC AND FOREIGN CORPORATIONS || 30 III '96
INTO
FOREST IMPROVEMENT, INC., AN IDAHO CORPORATION**

Pursuant to the provisions of Section 30-1-77 of the Idaho Business Corporation Act, the undersigned domestic and foreign corporations adopt the following Articles of Merger for the propose of merging them into one of such corporations:

1. NAME OF CORPORATION.

NAME OF CORPORATION	STATE OF INCORPORATION
Forest Improvement, Inc.	Idaho
Forest Improvement, Inc.	California
SIS-Q Reforestation, Inc.	Oregon

2. STATE LAWS.

This merger is permitted under the laws of the State of Idaho and the laws of the States under which such foreign corporations are organized.

3. NAME OF SURVIVING CORPORATION.

The name of the surviving corporation is Forest Improvement, Inc., and it is to be governed by the laws of the State of Idaho.

4. PLAN AND AGREEMENT OF MERGER.

The Plan and Agreement of Merger attached as Exhibit A was approved by the shareholders and directors of the undersigned domestic corporation in the manner prescribed by the Idaho Business Corporation Act, and was approved by the undersigned foreign corporations in the manner prescribed by the laws of the States under which they are organized.

ARTICLES OF MERGER - 1

IDAHO SECRETARY OF STATE
DATE 10/01/1996 0900 29029

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MERGER

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5. OUTSTANDING SHARES.

As to each of the undersigned corporations, the number of shares outstanding, and the number of outstanding shares entitled to vote on such Plan, are as follows:

NAME OF CORPORATION	NUMBER OF SHARES OUTSTANDING	NUMBER OF SHARES ENTITLED TO VOTE
Forest Improvement, Inc. (Idaho)	100	100
Forest Improvement, Inc. (California)	100	100
SIS-Q Reforestation, Inc. (Oregon)	10	10

There are no shares of the undersigned corporations that are entitled to vote as a class.

6. SHARES VOTED.

As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, are as follows:

NAME OF CORPORATION	TOTAL VOTED FOR	TOTAL VOTED AGAINST
Forest Improvement, Inc. (Idaho)	100	0
Forest Improvement, Inc. (California)	100	0
SIS-Q Reforestation, Inc. (Oregon)	10	0

7. GOVERNING LAWS.

If the surviving corporation is to be governed by the laws of any other state, such surviving corporation hereby: (a) agrees that it may be served with process in the State of Idaho in any proceeding for the enforcement of any obligation of the undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such domestic corporation against the surviving corporation; (b) irrevocably appoints the Secretary of State of Idaho as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation 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.

Dated August 1, 1996.

FOREST IMPROVEMENT, INC., an Idaho Corporation

By: John Mallon
John Mallon, President

FOREST IMPROVEMENT, INC., a California Corporation

By: Betty Mallon
Betty Mallon, President

SIS-Q REFORESTATION, INC., an Oregon Corporation

By: John Mallon
John Mallon, President


STATE OF IDAHO)
) ss.
County of Ada)

On this 1st day of August, 1996, before me, a notary public in and for the State of Idaho, personally appeared John Mallon, known or identified to me to be the President of Forest Improvement, Inc., the Idaho corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

Notary Public for Idaho
Residing at Boise, Idaho
Commission Expires: 10/12/97

STATE OF IDAHO)
) ss.
County of Ada)


On this 1st day of August, 1996, before me, a notary public in and for the State of Idaho, personally appeared Betty Mallon, known or identified to me to be the President of Forest Improvement, Inc., the California corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.



Notary Public for Idaho
Residing at Boise, Idaho
Commission Expires: 10/12/97

STATE OF IDAHO)
) ss.
County of Ada)

On this 1st day of John Mallon, 1996, before me, a notary public in and for the State of Idaho, personally appeared John Mallon, known or identified to me to be the President of SIS-Q Reforestation, Inc. the Oregon corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.



Notary Public for Idaho
Residing at Boise, Idaho
Commission Expires: 10/12/97

PLAN AND AGREEMENT OF MERGER

Plan and agreement of merger ("Agreement") dated as of August 1, 1996, among Forest Improvement, Inc., an Idaho corporation ("Surviving Corporation"), Forest Improvement, Inc., a California corporation, and SIS-Q Reforestation, Inc., an Oregon corporation. The two preceding corporations are hereafter referred to as the "Merging Corporations"). The Surviving Corporation and Merging Corporations are sometimes referred to as the Constituent Corporations.

1. MERGER OF FOREST IMPROVEMENT, INC. (Idaho).

Upon the effective date (as defined in Section 4) the Merging Corporation shall be merged with and into the Surviving Corporation and the separate existence of 2292 North Pilgrim Place, Boise, Idaho 83704 shall cease. The Surviving Corporation shall continue its corporate existence under, and shall be governed by, the laws of the State of Idaho and the Directors and Officers of the Surviving Corporation shall continue as the Directors and Officers of the Surviving Corporation. The address of the registered or principal office of the Surviving Corporation in Idaho is 2292 North Pilgrim Place, Boise, Idaho 83704.

2. CERTIFICATE OF INCORPORATION AND BY-LAWS.

The Certificate of Incorporation of the Surviving Corporation shall be the Certificate of Incorporation of the Surviving Corporation following the effective date, until the same shall be altered, amended or repealed in the manner prescribed by law, and the terms and provisions here incorporated in this Agreement with the same force and effect as though set forth in full. The By-laws of the Surviving Corporation as in effect on the effective date, shall be the By-laws of the Surviving Corporation until altered, amended or repealed, as provided.

3. STATUS AND CONVERSION OF SHARES.

Upon the effective date, each issued and outstanding share of stock of the Merging Corporations shall be canceled.

4. SHAREHOLDERS' APPROVAL; EFFECTIVE DATE.

This Agreement shall be submitted for approval to the Directors and Shareholders of the Merging and the Surviving Corporations at meetings held on or prior to September 15, 1996, called and held separately in accordance with laws of Idaho, Oregon, and California, respectively, and, if approved by such Directors and Shareholders by the votes required by law.

PLAN AND AGREEMENT OF MERGER - 1

EXHIBIT A

then Articles of Merger, reflecting this Agreement in the form required under the Idaho Business Corporation Act shall be delivered to the Idaho Secretary of State and a Certificate of Merger, reflecting this Agreement in the form required under California and Oregon law shall be delivered to the Departments of State. The merger shall become effective on the date of filing in the State of Idaho.

5. FURTHER ASSURANCE.

Before the effective date, the Surviving and Merging Corporations shall, subject to the terms and conditions of this Agreement, take all such action as shall be necessary or appropriate in order to effectuate the merger.

6. EFFECT OF MERGER.

On the effective date of the merger, the Surviving Corporation shall possess all the rights, privileges, powers, and franchises of a public as well as a private nature of each of the Constituent Corporations, and shall become subject to all the restrictions, disabilities and duties of each of the Constituent Corporations and all of the singular rights, privileges, powers and franchises of each of the Constituent Corporations. All property, real, personal and mixed, and debts due to each of the Constituent Corporations on whatever account, including stock subscriptions as well as all other things in action or belonging to each of the Constituent Corporations shall be vested in the Surviving Corporation; and all property, assets, rights, privileges, powers, franchises and immunities, and all and every other interests shall be the property of the Surviving Corporation as they were of the respective Constituent Corporations, and the title to any real estate vested by deed or otherwise, in either of the Constituent Corporations, shall not revert or be in any way impaired by reason of the merger; provided, however, that all of the creditors and liens upon any property of either of the Constituent Corporations shall be preserved unimpaired, and all debts, liabilities, obligations and duties of the respective Constituent Corporations shall attach to the Surviving Corporation, and may be enforced against it to the same extent as if said debts, liabilities, obligations and duties had been incurred or contracted by it.

7. ACCOUNTING AND STATED CAPITAL.

When the merger becomes effective, subject to such changes, adjustments or eliminations as may be made in accordance with generally accepted accounting principles (or other comprehensive method of accounting), (a) the assets and liabilities of the Constituent Corporations shall be recorded in the accounting records of the Surviving Corporation at the amounts at which they shall be carried at that time in the accounting records of the Constituent Corporations, and (b) the amount of stated capital with which the Surviving Corporation shall

begin business immediately after the effective date of the merger shall be determined by the accountant for the Surviving Corporation.

8. EFFECTIVE DATE.

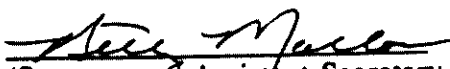
The effective date of the merger provided for by this Agreement shall be the date of filing of the Articles of Merger in the State of Idaho.

IN WITNESS WHEREOF, the undersigned Officers have signed their names hereto and have caused their respective corporate seals of the Constituent Corporations to be affixed hereto the 1st day of August, 1996.

FOREST IMPROVEMENT, INC., an Idaho Corporation
(the "Surviving Corporation")

By: 
John Mallon, President

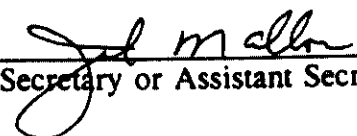
ATTEST:


(Secretary or Assistant Secretary)

FOREST IMPROVEMENT, INC., a California Corporation
(the "Merging Corporation")

By: 
Betty Mallon, President

ATTEST:


(Secretary or Assistant Secretary)

SIS-Q REFORESTATION, INC., an Oregon Corporation
(the "Merging Corporation")

By: 
John Mallon, President

ATTEST:


(Secretary or Assistant Secretary)

PLAN AND AGREEMENT OF MERGER - 4