

State of Idaho

Department of State.

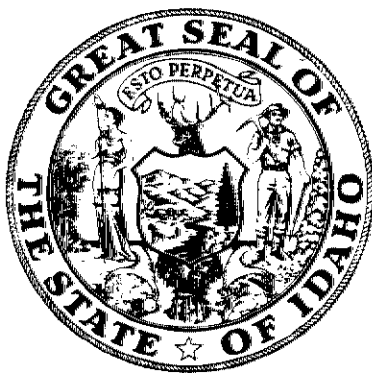
CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that duplicate originals of Articles of Consolidation of AHAVETH ISRAEL, INC.,
an Idaho nonprofit corporation, and CONGREGATION BETH ISRAEL,
an Idaho nonprofit corporation
into CONGREGATION AHAVATH - BETH ISRAEL, INC.

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 consolidation, and attach hereto a duplicate original of the Articles of Consolidation.

Dated March 25, 19 87.



Pete T. Cenarrusa
SECRETARY OF STATE

Shirley J. Clark
Corporation Clerk

ARTICLES OF CONSOLIDATION

OF DOMESTIC CORPORATIONS

16

INTO

CONGREGATION AHAVATH - BETH ISRAEL, INC.

Pursuant to the provisions of Section 30-1-74 of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Consolidation for the purpose of consolidating them into a new corporation:

FIRST: The following Plan of Consolidation was approved by the shareholders of each of the undersigned corporations in the manner prescribed by the Idaho Business Corporation Act:

See Plan and Agreement of Consolidation attached hereto as Exhibit "A" and made a part hereof.

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


<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>	<u>Entitled to Vote</u>
Ahavath Israel, Inc.	18	18
Congregation Beth Israel	54	54


THIRD: As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

<u>Name of Corporation</u>	<u>Number of Shares</u>		
	<u>Total Voted For</u>	<u>Total Voted Against</u>	<u>Total Abstained</u>
Ahavath Israel, Inc.	9	7	2
Congregation Beth Israel	29	4	

DATED: March 17, 1987.

By Louis Vogel
Louis Vogel
Its President

By 
Charles Davis
Its President


Notary Public for Idaho
Residing at Boise, Idaho

STATE OF IDAHO)
) ss.
County of Ada)

I, ANDREW M. CHASAN, a notary public, do hereby certify that on this 17 day of March, 1987, personally appeared before me VALERIE VOGEL, who, being by me first duly sworn, declared that she is the secretary of AHAVATH ISRAEL, INC., that she signed the foregoing document as secretary of the corporation, and that the statements therein contained are true.

Notary Public for Idaho
Residing at Boise, Idaho

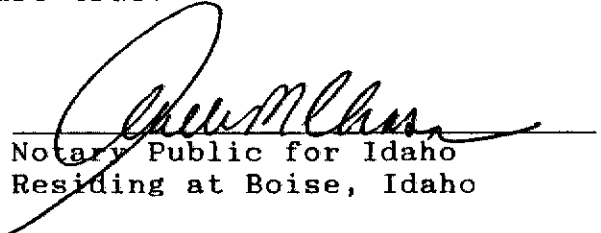
STATE OF IDAHO)
) ss.
County of Ada)

I, ANDREW M. CHASAN, a notary public, do hereby certify that on this 17 day of March, 1987, personally appeared before me CHARLES DAVIS, who, being by me first duly sworn, declared that he is the president of CONGREGATION BETH ISRAEL, 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

STATE OF IDAHO)
)ss.
County of Ada)

I, ANDREW M. CHASAN, a notary public, do hereby
certify that on this 17 day of March, 1987,
personally appeared before me A. F. OPPENHEIMER, who, being
by me first duly sworn, declared that he is the secretary of
CONGREGATION BETH ISRAEL, that he signed the foregoing
document as secretary of the corporation, and that the
statements therein contained are true.



Notary Public for Idaho
Residing at Boise, Idaho

PLAN AND AGREEMENT OF CONSOLIDATION

Between

AHAVATH ISRAEL, INC.
an Idaho non-profit corporation

And

CONGREGATION BETH ISRAEL
an Idaho non-profit corporation

PLAN AND AGREEMENT OF CONSOLIDATION, dated this 17th
day of March, 1987, between AHAVATH ISRAEL, INC., an
Idaho non-profit corporation and CONGREGATION BETH ISRAEL,
an Idaho non-profit corporation, which two corporations are
hereinafter sometimes referred to as the "Constituent
Corporations".

FIRST

RECITALS

Both AHAVATH ISRAEL, INC. and CONGREGATION BETH ISRAEL
are validly organized, existing non-profit corporations in
good standing under the laws of the State of Idaho.

The Boards of Directors of the Constituent
Corporations deem it advisable and in the best interests of
their respective corporations and members to consolidate in
accordance with the provisions of applicable statutes of
the State of Idaho and have entered into this Plan and
Agreement of Consolidation pursuant thereto.

SECOND

AGREEMENT OF CONSOLIDATION

NOW, THEREFORE, the Constituent Corporations agree, each with the other, to consolidate into a new corporation which shall be known as CONGREGATION AHAVATH-BETH ISRAEL, INC., pursuant to the laws of the State of Idaho, and agree upon and prescribe the terms and conditions of such consolidation and the mode of carrying it into effect, as herein set forth:

On the effective date of the consolidation, the separate existence of the Constituent Corporations shall cease and the Constituent Corporations shall become a new corporation named "CONGREGATION AHAVATH-BETH ISRAEL, INC.", an Idaho non-profit corporation, which shall be the New Corporation.

THIRD

ARTICLES OF INCORPORATION OF NEW CORPORATION

The Articles of Incorporation of the New Corporation, CONGREGATION AHAVATH-BETH ISRAEL, INC., shall be as set forth in Exhibit "A" to this Agreement.

FOURTH

BY-LAWS OF NEW CORPORATION

The By-Laws of the New Corporation, CONGREGATION AHAVATH-BETH ISRAEL, INC., shall be as set forth on Exhibit "B" to this Agreement.

FIFTH

EFFECT OF CONSOLIDATION

On the effective date of the consolidation, the New Corporation shall possess all 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, as well as all other things in action or belonging to each of the Constituent Corporations shall be vested in the New Corporation; and all property, assets, rights, privileges, powers, franchises and immunities, and all and every other interest shall be thereafter as effectually the property of the New Corporation as they were of the respective Constituent Corporations.

If at any time after the merger becomes effective, it shall appear to the New Corporation that any further assignments or assurances are necessary or desirable to evidence the vesting in the New Corporation of title to any of the property or rights of the Constituent Corporations those persons who were proper officers and directors of the Constituent Corporations as of the effective date of the merger shall execute, acknowledge and deliver such assignments or other instruments and do such acts as may be necessary or appropriate to evidence the vesting of title to such property or rights in the New Corporation., For such purposes the capacity and authority of the Constituent Corporations and its officers shall be deemed to be continuing.

SIXTH

EFFECTIVE DATE

The effective date of the consolidation provided for by this Agreement shall be the date on which the last act prior to recording required to complete the consolidation under the laws of 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 fixed hereto the 17th day of March, 1987.

AHAVATH ISRAEL, INC.

By

Louis Vogel
President

ATTEST:

Valerie Vogel
Secretary

CONGREGATION BETH ISRAEL

By

[Signature]
President

ATTEST:

[Signature]
Secretary

ARTICLES OF INCORPORATION

OF

17 FEB 57 10 3 03

CONGREGATION AHAVATH - BETH ISRAEL, INC.,
A NONPROFIT CORPORATION

The undersigned, acting as incorporator of CONGREGATION AHAVATH - BETH ISRAEL, INC., a nonprofit corporation organized under the Idaho Nonprofit Corporation Act, adopts the following Articles of Incorporation for such nonprofit corporation:

FIRST: The name of the corporation is CONGREGATION AHAVATH - BETH ISRAEL, INC.

SECOND: The period of its duration is perpetual.

THIRD: The purposes for which this corporation is organized are as follows:

1. To worship the Lord God and to keep the Covenant; to preserve and cherish the precepts and traditions of Judaism; and to teach and to follow Jewish ideals.

2. To do any and all lawful acts necessary to carry out the intent and purposes set forth above in subparagraph 1 of this Third Article.

FOURTH: Membership shall be based on the payment of dues according to rules set forth in the By-Laws.

FIFTH: Provision for the regulation of the internal affairs of the corporation are: The By-Laws shall set the number of and qualifications of Trustees and Officers.

SIXTH: The address of the initial registered office of the corporation is P. O. Box 333, 1102 West State Street, Boise, Idaho 83702, and the name of its initial registered agent at such address is Andrew M. Chasan.

SEVENTH: The number of Trustees constituting the initial Board of Trustees of the corporation is ten. The names and addresses of the persons who are to serve as

Trustees until the first annual meeting of the members or until their successors are elected and shall qualify are:

NAME	ADDRESS
Charles Davis	Manitou, Boise, Idaho 83706
Andrew M. Chasan	1520 N. 11th, Boise, ID 83702
Arthur T. Oppenheimer	999 Main St., Boise, ID 83702
Louis Vogel	2261 Euclid, Boise, ID 83706
Valerie Vogel	2261 Euclid, Boise, ID 83706
Alan Tell	1312 Warm Springs, Boise, ID 83706
Martin Geffon	9336 Stonehill Ct., Boise, ID 83709
Lawrence Rincover	807 N. 17th, Boise, ID 83702
Joel Stone	495 White Cloud, Boise, ID 83709
Steve Pollack	5133 Cheyene, Boise, ID 83709

EIGHTH: The name and address of the incorporator is:

NAME	ADDRESS
Andrew M. Chasan	P. O. Box 1397 Boise, Idaho 83701

NINTH: The provisions for the distribution of assets on dissolution or final liquidation are:

Upon the dissolution of the corporation, the Board of Trustees shall, after paying or making provision for the payment of all of the liabilities of the corporation dispose of all of the assets of the corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal

Revenue Code of 1954 (or the corresponding provision of any future United State Internal Revenue Law), as the Board of Trustees shall determine. Any such assets not so disposed of shall be disposed of by the District Court of the County in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

DATED this 20 day of March, 1987.

CONGREGATION AHAVATH - BETH
ISRAEL, INC.

By:


Andrew M. Chasan