

30066

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 WASATCH MEDICAL SUPPLY, INC., an Idaho corporation, into JENKINS & WOOLF, 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: June 09, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Shirley J. Clark*

RECEIVED
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ARTICLES OF MERGER

Wasatch Medical Supply, Inc., who is an Idaho corporation with its principal office at 2992 So. Main, Salt Lake City, Utah 84115, desires to merge with and into Jenkins & Woolf, Inc., an Idaho corporation with its principal office at 375 Elm Street, Idaho Falls, Idaho 83401.

The plan of merger, attached as Attachment A, contains the terms of the plan of reorganization as adopted by the board of directors of Jenkins & Woolf, Inc. and the shareholders of Wasatch Medical, Supply, Inc. Wasatch Medical Supply, Inc. is a shareholder managed corporation and has no board of directors, therefore the shareholders act as a board of directors.

Wasatch Medical Supply, Inc has 10,000 shares of common stock outstanding, and Jenkins & Woolf, Inc. owns all 10,000 shares of common stock.

Jenkins & Woolf, Inc., the sole shareholder of Wasatch Medical Supply, Inc., has waived it's right to receive a copy of the plan of merger (see Attachment B). Accordingly, it is not necessary to wait thirty (30) days prior to mailing the articles of merger as required by I.C. §30-1-75.

Dated: May 30, 1995

Wasatch Medical Supply, Inc.

By: Keith L. Jenkins
Its: President

ATTEST

Thomas L. Jenkins
its Secretary

Jenkins & Woolf, Inc.

By: Keith L. Jenkins
Its: President

ATTEST

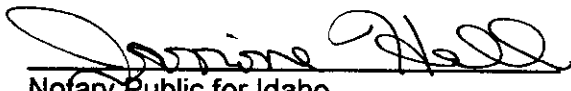
Thomas L. Jenkins
its Secretary

IDAHO SECRETARY OF STATE
19950526 0900 92669 2
CK #: 4293 CUST# 1681
CORP
1@ 30.00= 30.00

STATE OF IDAHO)
)ss.
County of Bonneville)

On May 30, 1995 before me, Janine Hall, an Idaho notary public, personally appeared Seth Jenkins and Thomas Jenkins known or identified to me to be the president and secretary, of Wasatch Medical Supply, Inc., and acknowledged to me that such corporation executed the same.

In witness, I have set my hand and affixed my official seal the day and year in this certificate first above written.



Notary Public for Idaho
Residing at: Idaho Falls, ID
My Commission expires: 4-1-99

(SEAL)

STATE OF IDAHO)
)ss.
County of Bonneville)

On May 30, 1995 before me, Janine Hall, an Idaho notary public, personally appeared Seth Jenkins and Thomas Jenkins known or identified to me to be the president and secretary, of Jenkins & Woolf, Inc., and acknowledged to me that such corporation executed the same.

In witness, I have set my hand and affixed my official seal the day and year in this certificate first above written.


Notary Public for Idaho
Residing at: Idaho Falls, ID
My Commission expires: 4-1-99

(SEAL)

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OFFICE OF STATE
CLERK
MAY 8 1995

**COMBINED PLAN OF MERGER
AND**

STATEMENT OF § 368(a)(1)(A) REORGANIZATION

This instrument contains the terms of the plan of reorganization as adopted by the shareholders of Wasatch Medical Supply, Inc, and the board of directors Jenkins-Woolf, Inc. Pursuant to Internal Revenue Regulation § 1.368(a), this instrument also shall constitute the "statement of all facts pertinent to the nonrecognition of gain or loss in connection with the reorganization" to be filed with the surviving corporation's tax return for the year of exchange.

1. Date

The effective date of this merger shall be March 31, 1995.

2. Parties

Wasatch Medical Supply, Inc, is a Idaho corporation with its principal office at 2992 So. Main, Salt Lake City, Utah 84115 (Wasatch).

Jenkins-Woolf, Inc., is an Idaho corporation with its principal office at 375 Elm Street, Idaho Falls, Idaho 83401 (Jenkins-woolf).

3. Background

3.1. Wasatch

Wasatch is in the business of selling medical supplies. Wasatch was incorporated on December 20, 1988. The corporation applied for and received a certificate of authority to transact business in Idaho from the Idaho Secretary of State on December 22, 1988. Since the end of 1988 to the present, Wasatch has based its entire operation in Utah, and is authorized to transact business in Utah.

Jenkins-Woolf, Inc. is the sole shareholder of Wasatch. Wasatch is authorized to issue 10,000 shares of \$1.00 par common stock and has issued 10,000 shares to Jenkins-Woolf. Jenkins-Woolf, Inc., an Idaho Corporation, is the sole shareholder of Wasatch. Wasatch is a shareholder managed corporation and has no board of directors. Wasatch's fiscal year shall end on June 30.

3.2. Jenkins-Woolf

Jenkins-Woolf, Inc., doing business as Medical Mart, is in the business of selling medical supplies. The corporation was incorporated in Idaho in 1958. Since 1958 to the present, Jenkins-Woolf has based its operation in Idaho and is authorized to transact business in Idaho.

1@ 30.00= 30.00

Jenkins-Woolf is authorized to issue 1,000 shares of \$100 par common stock and has issued 113 shares. Its shareholders are Seth L. Jenkins, Elaine Jenkins Trust, Judy Ann Anderson, S. Bradley Jenkins and Thomas L. Jenkins. Jenkins-Woolf's fiscal year shall end on June 30.

The board of directors of Jenkins-Woolf and the shareholders of Wasatch, consider it to be into the best interests of the corporations and their shareholders that Wasatch be merged in Jenkins-Woolf. The merger will be done in accordance with I.C. §30-1-75, in order to qualify as a reorganization within the meaning of I.R.C. §368(a)(1)(A).

At the time of its termination, Wasatch will have no outstanding warrants, options, convertible securities, or any type of right under which any person could acquire stock in it.

4. Merger

In consideration of the mutual covenants, and subject to the terms and conditions set forth in this agreement, the parties agree as follows:

Wasatch shall merge with and into Jenkins-Woolf, which shall be the surviving corporation.

5. Terms and conditions

On the effective date of the merger, the separate existence of Wasatch shall cease, and Jenkins-Woolf shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal and mixed of Wasatch. Jenkins-Woolf shall be responsible and liable for liabilities and obligations of Wasatch, and neither the rights of creditors nor any liens on the property of Wasatch shall be impaired by the merger.

6. Reorganization

The merger of Wasatch into Jenkins-Woolf is the merger of a wholly owned subsidiary into its parent corporation, and therefore, qualifies as a reorganization within the meaning of section 368(a)(1)(A) of the Internal Revenue Code (Code). Each corporation is a "party to a reorganization" within the meaning of section 368(b). As a result of the merger, Wasatch will cease to exist. Jenkins-Woolf will continue carrying on the business and activities previously conducted in Utah by Wasatch.

The liabilities of Wasatch assumed by Jenkins-Woolf in the transaction were incurred in the ordinary course of business. Wasatch was not and is not under the jurisdiction of a court in a Title 11 or similar case within the meaning of section 368(a)(3)(A) of the Internal Revenue Code. Neither corporation is an investment company within the meaning of section 368(a)(2)(F) of the Internal Revenue Code.

The merger of Wasatch, a wholly owned subsidiary, into Jenkins-Woolf will be treated as a section 332 liquidation as to Jenkins-Woolf. Thus, Wasatch recognizes no gain or loss on the transfer of assets to Jenkins-Woolf [section 337], Jenkins-Woolf recognizes no gain or loss on the receipt of such assets [section 332].

The basis of the assets of Wasatch immediately before the exchange will be the same basis of the assets in the hands of Jenkins-Woolf immediately after the exchange [section 334(b)]. The holding period of Wasatch's assets immediately before the exchange will carry over as the beginning holding period of Jenkins-Woolf immediately after the exchange [section 1223(2)].

For the purposes of section 381 of the Code, Jenkins-Woolf should be treated as if there had been no reorganization. Accordingly, the taxable year of Jenkins-Woolf will not end on the effective date of the merger and the tax attributes of Wasatch enumerated in sections 381(c) of the Code shall be taken into account by Jenkins-Woolf as if there had been no reorganization [Income Tax Regulations section 1.381(b)-(1)(a)(2)]. The part of the taxable year of Jenkins-Woolf will end on June 30.

7. Business purpose, continuity of proprietary interest

The corporation will continue to transact its medical supply business in Utah as branch of Jenkins-Woolf. The shareholders of Jenkins-Woolf remain the same and the overall nature of the business will not change. The main purpose for the merger is to consolidate its bookkeeping, accounting and operations and also to reduce administrative expenses. The shareholders of Jenkins-Woolf will continue to be the shareholders of the new Jenkins-Woolf.

The attached schedule A shows the basis of all property of Wasatch incident to the reorganization stated at its fair market value on the date of exchange.

8. Articles of incorporation

The articles of incorporation of Jenkins-Woolf will continue to be its articles of incorporation following the effective date of the merger.

9. Bylaws

The bylaws of Jenkins-Woolf shall continue to be its bylaws following the effective date of the merger.

10. Director and officers

The directors and officers of Jenkins-Woolf on the effective date of the merger shall continue as the directors and officers of the continuing Jenkins-Woolf. The directors and officers shall continue for the full unexpired terms of their offices and until their successors have been elected or appointed.

11. Abandonment of merger

This agreement of merger may be abandoned by action of the board of directors of Jenkins-Woolf at any time prior to the effective date of the merger.

12. Counterparts

This agreement of merger may be executed in any number of counterparts and each such counterpart shall constitute an original instrument.

Dated May 23, 1995.

Wasatch Medical Supply, Inc

By Seth L. Jenkins
Seth Jenkins, president of Jenkins-Woolf, Inc.

Jenkins-Woolf, Inc.

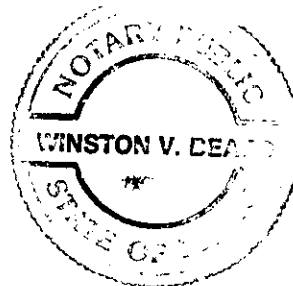
By Seth L. Jenkins
its President

STATE OF IDAHO)
)ss.
County of Bonneville)

On 5/23/95 before me, Winston V. Beard, an Idaho notary public, personally appeared Seth L. Jenkins, known or identified to me to be the president, of the corporation ⁽¹⁾ that executed the instrument, and acknowledged to me that such corporation executed the same.

In witness, I have set my hand and affixed my official seal the day and year in this certificate first above written. Wasatch Medical Supply, Inc.

Winston V. Beard
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission expires: 5/27/00



(SEAL)

STATE OF IDAHO)
)ss.
County of Bonneville)

On May 23, 1995 before me, Winston V. Beard, an Idaho notary public, personally appeared Seth L. Jenkins, known or identified to me to be the president of the corporation² that executed the instrument, and acknowledged to me that such corporation executed the same.

In witness, I have set my hand and affixed my official seal the day and year in this certificate first above written. ² Jenkins & Wolf, Inc.

Winston V. Beard
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission expires: 5/27/00



(SEAL)

liquidation.plan.doc

Attachment

Book 1 Federal

ID	DESCRIPTION	SVC DATE	METHOD	LIFE	COST	PRIOR	CURRENT	ACCUM. + 179	BOOK VALUE
1.00	WASATCH OFFICE FURNITURE	03/01/83	ACRS	5.0	423.15	423.14F	0.00	423.14	0.01
2.00	WASATCH OFFICE FURNITURE	01/31/84	ACRS	5.0	3977.50	3977.50F	0.00	3977.50	0.00
3.00	WASATCH OFFICE FURNITURE	01/31/85	ACRS	5.0	832.20	832.20F	0.00	832.20	0.00
4.00	CALCULATOR	01/31/86	ACRS	5.0	153.34	153.33F	0.00	153.33	0.01
5.00	FILE CABINET	05/04/87	MACRS	S 5.0	248.36	248.36F	0.00	248.36	0.00
8.00	OFFICE EQUIPMENT	09/17/87	MACRS	S 7.0	784.75	749.73F	35.02	784.75	0.00
9.00	DESK AND CHAIR	12/21/88	MACRS	S 7.0	472.75	409.46F	42.19	451.65	21.10
10.00	COMPUTER	12/21/88	MACRS	S 5.0	46815.00	46815.00F	0.00	46815.00	0.00
11.00	CASH REGISTER	01/16/89	MACRS	S 7.0	559.00	484.17F	49.89	534.06	24.94
13.00	PLYMOUTH VAN	03/31/89	MACRS	S 5.0	19267.71	19267.71F	0.00	19267.71	0.00
14.00	STORE COUNTERS	06/07/89	MACRS	S 7.0	9094.28	7876.80F	811.65	8688.45	405.83
15.00	DESK AND CHAIR	06/26/89	MACRS	S 7.0	207.13	179.40F	18.49	197.89	9.24
16.00	SINKS	06/27/89	MACRS	S 7.0	1185.00	957.07F	98.62	1055.69	49.31
17.00	CARPET & LEASEHOLD	06/27/89	MACRS	S 10.0	15327.67	10305.09F	1116.13	11421.22	3906.45
18.00	FORD ESCORT	10/27/89	MACRS	S 5.0	8011.19	7549.74F	461.45	8011.19	0.00
19.00	TWO TYPEWRITERS	12/12/89	MACRS	S 5.0	750.29	707.07F	43.22	750.29	-0.00
20.00	OFFICE CHAIRS	12/31/89	MACRS	S 7.0	779.29	605.41F	69.55	674.96	104.33
21.00	TELEVISION	12/31/89	MACRS	S 7.0	265.61	206.35F	23.70	230.05	35.56
22.00	COMPUTER	12/31/89	MACRS	S 5.0	1460.24	1376.13F	84.11	1460.24	0.00
24.00	SHOWROOM DISPLAY	07/10/90	MACRS	S 7.0	1181.17	812.21	105.42	917.63	263.54
25.00	DESK CHAIR	08/04/90	MACRS	S 7.0	281.46	193.54	25.12	218.66	62.00
26.00	1990 TOYOTA PICKUP	08/08/90	MACRS	S 5.0	9566.53	7913.43	1102.07	9015.50	551.03
27.00	SHELVING	08/30/90	MACRS	S 7.0	1011.33	695.42	90.26	785.68	225.65
28.00	WATER HEATER	10/03/90	MACRS	S 7.0	362.00	249.47	32.38	281.85	80.95
29.00	TRUCK SHELL	10/12/90	MACRS	S 7.0	912.19	627.25	81.41	708.66	203.53
30.00	TEN CHAIRS	10/24/90	MACRS	S 7.0	417.04	286.77	37.22	323.99	93.05
31.00	SHARE OF COMPUTER	11/14/90	MACRS	S 5.0	11000.00	9099.20	1267.20	10366.40	633.60
32.00	PIN DOT - FRAME	12/10/90	MACRS	S 7.0	3145.50	2162.94	280.73	2443.67	701.83
33.00	3 OFFICE CHAIRS	12/10/90	MACRS	S 7.0	339.68	233.58	30.31	263.89	75.79
34.00	TYPEWRITER	01/18/91	MACRS	S 5.0	371.82	307.57	42.83	350.40	21.42
35.00	CARPET	01/22/91	MACRS	S 7.0	590.78	406.24	52.73	458.97	131.81
36.00	COPIER	02/20/91	MACRS	S 5.0	1281.19	1059.80	147.59	1207.39	73.00
37.00	SIGN	03/11/91	MACRS	S 7.0	300.00	206.29	26.77	233.06	66.94
38.00	DESK	03/15/91	MACRS	S 7.0	223.38	153.60	19.94	173.54	49.84
39.00	2 TOYOTA PICKUPS-TRANSFERED 2	03/08/91	MACRS	S 5.0	19626.50	16235.04	2260.97	18496.01	1130.49
40.00	CAR PHONE	04/01/91	MACRS	S 7.0	663.74	456.41	59.24	515.65	148.09
41.00	FRONT DESK	04/01/91	MACRS	S 7.0	233.37	160.47	20.83	181.30	52.07
42.00	5 DRAWER FILE	04/04/91	MACRS	S 7.0	526.83	362.27	47.02	409.29	117.54
43.00	PRINTER	05/08/91	MACRS	S 5.0	897.81	742.67	103.43	846.10	51.71
45.00	COMPUTER STAND	06/04/91	MACRS	S 7.0	195.23	134.24	17.43	151.67	43.56
46.00	1991 FORD VAN	06/30/91	MACRS	S 5.0	13784.00	11402.13	1587.91	12990.04	793.96
47.00	COPIER/FAX	08/26/91	MACRS	S 5.0	1383.81	985.27	159.42	1144.69	239.12
48.00	STORAGE UNITS	10/25/91	MACRS	S 7.0	419.38	235.98	52.40	288.38	131.00
50.00	FILING CABINET	02/03/92	MACRS	S 7.0	212.49	119.57	26.55	146.12	66.37
51.00	OKIDATA PRINTER	03/27/92	MACRS	S 5.0	1131.56	805.67	130.36	936.03	195.53
52.00	PRINTER	04/06/92	MACRS	S 5.0	1100.00	783.20	126.72	909.92	190.08
53.00	FILING CABINET	05/29/92	MACRS	S 7.0	2135.63	1201.68	266.84	1468.52	667.11
54.00	CONFERENCE TABLE	09/16/92	MACRS	S 7.0	233.75	90.64	40.89	131.53	102.22
56.00	OFFICE FURNITURE	12/03/92	MACRS	S 7.0	1338.64	519.06	234.17	753.23	585.41
57.00	REMODELING	02/23/93	MACRS	S 7.0	669.50	259.60	117.11	376.71	292.79

Grand Total	186071.57	162024.87	11447.29	173472.16	12599.41
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Number of assets printed: 50

Processed by: Crandall & John

Computer	10-17-94	699.36
Lazer Printer	10-25-94	520.01

\$187,290.94

WASATCH MEDICAL - RENTALS

Id: 361

Fye: 06/30/95

Depreciation-Standard Form

Run: 9/28/1994 at 08:02

Page: 0001

Book 1 Federal

ID	DESCRIPTION	SVC DATE	METHOD	LIFE	COST	PRIOR	CURRENT	ACCUM. + 179	BOOK VALUE
1	LEASE EQUIPMENT	01/03/87	MACRS	5 7.0	52352.01	52352.01	0.00	52352.01	0.00
1.00	LEASE EQUIPMENT	01/01/88	MACRS	5 7.0	33145.50	31666.41F	1479.09	33145.50	0.00
2.00	LEASE EQUIPMENT	01/01/89	MACRS	5 7.0	223315.81	193419.90F	19930.61	213350.51	9965.30
3.00	LEASE EQUIPMENT	12/01/89	MACRS	5 7.0	109175.74	84816.30F	9743.78	94560.08	14615.66
4.00	LEASE EQUIPMENT	01/01/91	MACRS	5 7.0	161913.74	111336.77	14450.56	125787.33	36126.41
5.00	LEASE EQUIPMENT	01/01/92	MACRS	5 7.0	35084.30	19741.31	4383.71	24125.02	10959.28
6.00	LEASE EQUIPMENT	01/01/94	MACRS	5 7.0	6785.50	969.35F	1661.76	2631.11	4154.39
Grand Total					621772.60	494302.05	51649.51	545951.56	75821.04

Number of assets printed: 7

Processed by: Crandall & John

Lease Equipment 1-1-95

2,731.88

\$624,504.48

Attachment B

**SHAREHOLDERS OF
WASATCH MEDICAL SUPPLY, INC.
WAIVER OF PLAN OF MERGER**

The shareholders of Wasatch Medical Supply, Inc. waive their right to receive a copy of the plan of merger thirty (30) days prior to filing the articles of merger pursuant to I.C. §30-1-75. Accordingly, the articles of merger may be filed immediately.

Jenkins-Woolf, Inc. an Idaho corporation is the sole shareholder of Wasatch Medical Supply, Inc.

Jenkins-Woolf, Inc.

by: *Letha E. Jenkins*
its president