

State of Idaho

Department of State

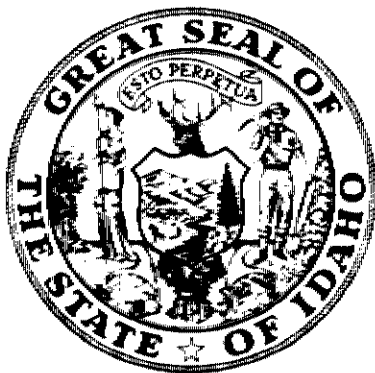
CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that duplicate originals of Articles of Merger of _____
KUPIUNA, INC., a Pennsylvania corporation

into KUPIUNA, 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 5, 19 87



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

OCT 5 4 34 PM '87
SECRETARY OF STATE

ARTICLES OF MERGER

of

SEP 30 4 23 PM '87
SECRETARY OF STATE

KUPUNA, INC.
a Pennsylvania corporation

into

KUPUNA, INC.
an Idaho corporation

Pursuant to the general corporation law of Pennsylvania and the Idaho Business Corporation Act, Kupuna, Inc., a Pennsylvania corporation (Parent), and Kupuna, Inc., an Idaho corporation (Subsidiary), adopt the following articles of merger for the purpose of merging Parent into Subsidiary.

1. The attached Plan and Agreement of Merger was adopted and approved by the directors and shareholders of the Parent and Subsidiary as prescribed by the laws of the states of Pennsylvania and Idaho.

2. On September 30, 1987, the board of directors of Parent adopted the attached Plan and Agreement of Merger. On September 30, 1987, there were 1,000 outstanding shares of the Parent. The number of shares voted in favor of the merger was 1,000. The number of shares voted against the merger was 0. There were no shares of any class that were entitled to vote as a class.

3. On September 30, 1987, the board of directors of Subsidiary adopted the attached Plan and Agreement of Merger. On September, 1987, there were 100 shares outstanding of the subsidiary. The number of shares voted in favor of the merger was 100. The number of shares voted against the merger was 0. There were no shares of any class entitled to vote as a class.

DATED this 30th day of September, 1987.

KUPUNA, INC., a Pennsylvania
corporation

By John Hendon
Its President

ATTEST:

KUPUNA, INC., an Idaho
corporation

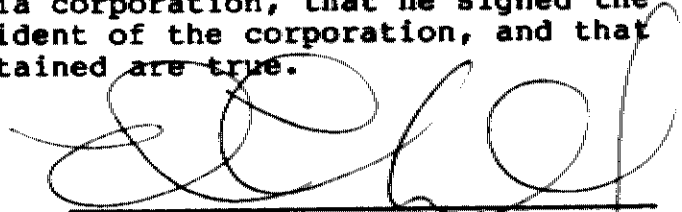
By 
Its President

ATTEST:



STATE OF IDAHO)
) ss.
County of Ada)

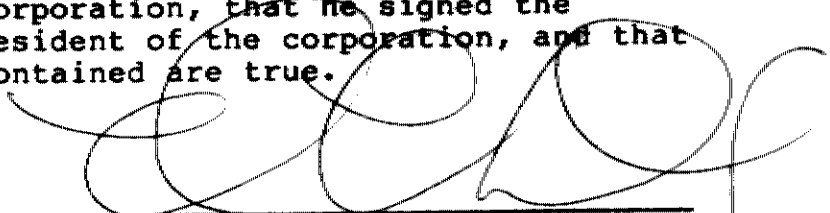
I, Thomas C. Mannschreck, a notary public, do hereby certify that on this 30th day of September, 1987, personally appeared before me JOHN A. SERRAO, who, being by me first duly sworn, declared that he is the President of KUPUNA, INC., a Pennsylvania corporation, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.



Notary Public for Idaho
Residing at Boise, Idaho
My Commission Expires 7/10/91

STATE OF IDAHO)
) ss.
County of Ada)

I, Thomas C. Mannschreck, a notary public, do hereby certify that on this 30th day of September, 1987, personally appeared before me JOHN A. SERRAO, who, being by me first duly sworn, declared that he is the President of KUPUNA, INC., an Idaho corporation, 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 7/10/91

PLAN AND AGREEMENT OF MERGER

Between

KUPUNA, INC.
an Idaho corporation
(The Surviving Corporation)

and

KUPUNA, INC.
a Pennsylvania corporation
(The Parent Corporation)

THIS PLAN AND AGREEMENT OF MERGER is entered into and dated 9/30, 1987, between Kupuna, Inc., a Pennsylvania corporation (hereinafter referred to as "Parent"), and Kupuna, Inc., an Idaho corporation (hereinafter referred to as "Subsidiary"), which are the constituent corporations in this Merger.

I.

RECITALS

Parent is validly organized, existing and in good standing under the laws of the state of Pennsylvania. Subsidiary is validly organized, existing and in good standing under the laws of the state of Idaho.

Parent has authorized capital of One Thousand Dollars (\$1,000) consisting of one thousand shares of Common Stock having a par value of one dollar (\$1.00) per share. As of June 1, 1987, one thousand shares of common stock were issued and outstanding. No shares were subject to stock options held by officers or other employees.

The board of directors of each of the Constituent Corporations deem it advisable and in the best interests of their respective corporations and stockholders that Parent merge into Subsidiary in accordance with the pertinent statutes of the state of Idaho and the state of Pennsylvania, and have entered into this Plan and Agreement of Merger in connection with the merger.

The business purpose of the Plan and Agreement of Merger, among others, is to transfer the state of incorporation from Pennsylvania to Idaho.

II.

AGREEMENT OF MERGER

NOW, THEREFORE, the constituent corporations agree to merge into a single corporation which shall be Kupuna, Inc., an Idaho corporation. The corporations agree to the following provisions which prescribe the terms and conditions of the statutory merger, the mode of carrying it into effect, and the manner and basis of converting the shares of Parent into shares of Subsidiary, as set forth in this document.

On the effective date of the merger, Parent shall be merged into Subsidiary and the separate existence of Parent shall cease; the result of the merger being a single, surviving corporation known as Kupuna, Inc., an Idaho corporation.

III.

ARTICLES OF INCORPORATION OF THE SURVIVING CORPORATION

The Articles of Incorporation of Subsidiary, which are set forth in Exhibit A to this Plan and Agreement of Merger, shall continue to be the Articles of Incorporation of the surviving corporation, and may be amended in the future according to the corporation laws of the state of Idaho.

IV.

BYLAWS OF THE SURVIVING CORPORATION

The Bylaws of Subsidiary in effect immediately prior to the effective date of the Merger shall continue to be the Bylaws of the surviving corporation, until altered or repealed in the manner provided by the corporation laws of the state of Idaho.

V.

DIRECTORS AND OFFICERS OF THE SURVIVING CORPORATION

The Directors and Officers of Subsidiary immediately prior to the effective date of the Merger shall continue to be the Directors and Officers of the surviving corporation, to hold office for the term specified in the Bylaws of the Subsidiary and until their respective successors are duly elected and qualified.

VI.

MANNER AND BASIS OF CONVERSION OF SHARES

The treatment of the shares of Parent, and the manner of converting the shares of Parent into shares of stock of Subsidiary shall be as follows:

1. Upon the effective date of the Merger, each of the one hundred (100) shares of Common Stock of Subsidiary presently issued and outstanding shall be retired, and no shares of Common Stock or other securities of Subsidiary shall be issued in their place.

2. Upon the effective date of the merger, each of the issued and outstanding shares of common stock of Parent and all rights concerning those shares shall be converted into one (1) fully paid and nonassessable share of common stock of Subsidiary and each certificate nominally representing shares of common stock of the Parent shall for all purposes be deemed to evidence the ownership of the same number of shares of common stock of Subsidiary. The holders of those certificates shall not be immediately required to surrender them in exchange for certificates of common stock of Subsidiary, but, as the certificates nominally representing shares of common stock of Parent are surrendered for transfer, Subsidiary will issue certificates representing shares of common stock of Subsidiary. Whenever any holder of certificates nominally representing shares of common stock of Parent surrenders those certificates, Subsidiary will issue in their place certificates for the same number of shares for the common stock of Subsidiary.

VII.

EFFECT OF MERGER

On the effective date of the merger, the surviving corporation shall possess all the rights and assume all the liabilities of each of the constituent corporations. All of the assets of the constituent corporations, whether tangible or intangible, shall vest in the surviving corporation on the effective date of the merger, as fully as they were vested in the constituent corporations. No title to real estate belonging to the constituent corporations, whether vested by deed or otherwise, shall revert or in any way be impaired by this merger. However, all liabilities and duties of the constituent corporations will attach to the surviving corporation and may be enforced against it to the same extent as if the surviving corporation had incurred those liabilities and duties.

If the surviving corporation determines that further assignments or assurances are necessary to vest title to any property or rights in it, those who are proper officers and directors of the constituent corporations on the effective date of the merger shall execute, acknowledge and deliver any instruments and perform any acts necessary or appropriate to demonstrate the vesting of that property or those rights in the surviving corporation. The capacity and authority of the constituent corporations and their officers shall be deemed continuing for that purpose.

The surviving corporation agrees that it may be served with process in the state of Pennsylvania and irrevocably appoints the Secretary of State of Pennsylvania as its agent to accept service of process, in any proceeding for enforcement of any obligation of Parent arising in the state of Pennsylvania prior to the effective date of the merger.

VIII.

ACCOUNTING AND STATED CAPITAL

When the merger becomes effective, and subject to changes, adjustments or eliminations necessary under Generally Accepted Accounting Principles, (a) the assets and liabilities of the constituent corporations shall be recorded in the accounting records of the surviving corporation at the amounts in which they shall be carried at that time in the accounting records of the constituent corporations, (b) the amount of stated capital with which the surviving corporation shall begin business immediately after the effective date of the merger is One Thousand Dollars (\$1,000).

IX.

DIRECTORS

The name and post office address of the directors of the surviving corporation following the effective date of the merger is:

<u>Name</u>	<u>Mailing Address</u>
John Serrao	1190 Byrnwyck Road Atlanta, Georgia 30319
Cary D. Jones	797 E. Braemere Boise, Idaho 83702
Michael Finkelstein	437 Madison Ave., 29th Floor New York, New York 10022
Curt Bertsch	109 Sineview McMurray, Pennsylvania 15317

X.

EFFECTIVE DATE

This plan and agreement of merger shall become effective immediately upon the compliance with the laws of the states of Pennsylvania and 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 30th day of September, 1987.

KUPUNA, INC., a Pennsylvania corporation

By *John Henry*
Its President

ATTEST:
[Signature]

KUPUNA, INC., an Idaho corporation

By *John Henry*
Its President

ATTEST:
[Signature]