

FILED EFFECTIVE

ARTICLES OF MERGER
OF
HARPER ASSOCIATES, INC.
(an Idaho corporation)
INTO
HYLAND ASSOCIATES, INC.
(an Idaho corporation)

03 OCT 03 PM 3:47

SECRETARY OF STATE
STATE OF IDAHO

Pursuant to Section 30-1-1106 of the Idaho Business Corporation Act (the "IBCA"), Hyland Associates, Inc., an Idaho corporation ("Surviving Corporation"), and Harper Associates, Inc., an Idaho corporation ("Acquired Corporation"), adopt the following Articles of Merger for the purpose of merging Acquired Corporation with and into Surviving Corporation.

ARTICLE I.

Each of Acquired Corporation and Surviving Corporation is incorporated under the laws of the State of Idaho, which permit the merger specified in these Articles. Following the merger, Surviving Corporation will be governed under the laws of the State of Idaho.

ARTICLE II.

No amendments or changes to the Articles of Incorporation of Surviving Corporation are desired to be effected by the merger.

ARTICLE III.

The Plan was approved by resolution adopted by the Board of Directors of each of Acquired Corporation and Surviving Corporation.

ARTICLE IV.

The number of Acquired Corporation shares outstanding that were entitled to vote on the Agreement and Plan of Merger between Surviving Corporation and Acquired Corporation (the "Plan") attached as Exhibit A hereto were as follows:

<u>Class of Shares</u> <u>Outstanding</u>	<u>Number of Shares</u> <u>Entitled to Vote</u>
Common Stock	54,545

IDAHO SECRETARY OF STATE
10/20/2005 05:00
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1 @ 20.00 = 20.00 EXPEDITE C # 3
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ARTICLE V.

The Plan was approved and adopted on September 27, 2005 by the holders of 54.466 shares of a total of 54.545 shares of Acquired Corporation outstanding and entitled to vote. No shares were cast against the Plan. The number of votes cast for the Plan as set forth herein was sufficient for approval.

ARTICLE VI.

The number of Surviving Corporation shares outstanding that were entitled to vote on the Plan were as follows:

<u>Class of Shares</u> <u>Outstanding</u>	<u>Number of Shares</u> <u>Entitled to Vote</u>
Common Stock	545.45

ARTICLE VII.

The Plan was approved and adopted on September 27, 2005 by the holders of 544.66 shares of a total of 545.45 shares of Surviving Corporation outstanding and entitled to vote. No shares were cast against the Plan. The number of votes cast for the Plan as set forth herein was sufficient for approval.

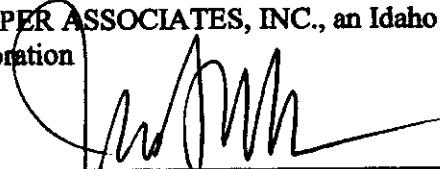
ARTICLE VIII.

These Articles of Merger shall become effective at 12:00 a.m. on November 1, 2005.

[Signatures follow.]

IN WITNESS WHEREOF, each of the undersigned has caused these Articles of Merger to be executed effective the 17th day of October, 2005.

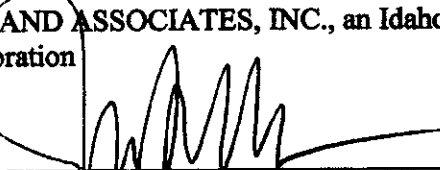
HARPER ASSOCIATES, INC., an Idaho corporation

By: 

Name: John D. Cullen

Title: President

HYLAND ASSOCIATES, INC., an Idaho corporation

By: 

Name: John D. Cullen

Title: President

EXHIBIT A
AGREEMENT AND PLAN OF MERGER
[Attached]

AGREEMENT AND PLAN OF MERGER
of
HARPER ASSOCIATES, INC.
with and into
HYLAND ASSOCIATES, INC.

This Agreement and Plan of Merger (this "Agreement") is entered into as of the 1st day of November, 2005 by and between Harper Associates, Inc., an Idaho corporation ("Target"), and Hyland Associates, Inc., an Idaho corporation ("Acquiror").

RECITALS:

A. The Board of Directors of Acquiror and the Board of Directors of Target believe it is in the best interests of their respective companies and the shareholders of their respective companies and advisable that Acquiror and Target combine into a single company through the statutory merger of Target with and into Acquiror (the "Merger") and, in furtherance thereof, have approved the Merger and declared its advisability.

B. Pursuant to the Merger, among other things, each outstanding share, or fraction thereof, of the common stock, no par value, of Target (the "Target Common Stock") shall be converted into shares of Acquiror's common stock, no par value ("Acquiror Common Stock"), at the rate of ninety (90) shares of Acquiror Common Stock for each share of Target Common Stock.

C. Target and Acquiror desire to make certain agreements in connection with the Merger.

D. The parties contemplate that no gain or loss shall be recognized by any of the shareholders of either party by virtue of the application to the transactions contemplated in the Merger of Sections 354(a)(1) and 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended (the "Code").

NOW, THEREFORE, in consideration of the covenants set forth herein, and for other good and valuable consideration, the parties agree as follows:

1. The Merger. At the Effective Time (as defined in Section 2) and subject to and upon the terms and conditions of this Agreement, the Articles of Merger to be filed with the Idaho Secretary of State and attached hereto as Exhibit A (the "Articles of Merger") and the applicable provisions of the Idaho Business Corporation Act (the "IBCA"), Target shall be merged with and into Acquiror, the separate existence of Target shall cease and Acquiror shall continue as the surviving entity. Acquiror, as the surviving entity in the Merger, is hereinafter sometimes referred to as the "Surviving Corporation."

2. Effective Time. The parties hereto shall cause the Merger to be consummated by filing the Articles of Merger with the Secretary of State of the State of Idaho, in accordance with the relevant provisions of the IBCA (the effective date and time specified in the Articles of Merger being the "Effective Time").

3. Effect of the Merger. At the Effective Time, the effect of the Merger shall be as provided in this Agreement, the Articles of Merger and the applicable provisions of the IBCA. Without limiting the generality of the foregoing, and subject thereto, at the Effective Time, all the properties, rights, privileges, powers and franchises of Target and Acquiror shall vest in the Surviving Corporation, and all debts, liabilities and duties of Target and Acquiror shall become the debts, liabilities and duties of the Surviving Corporation.

4. Certificate of Incorporation; Bylaws.

(a) At the Effective Time, the Articles of Incorporation of Acquiror, as in effect immediately prior to the Effective Time (the "Articles of Incorporation") and attached as Exhibit B hereto, shall be the Articles of Incorporation of the Surviving Corporation.

(b) The Bylaws of Acquiror, as in effect immediately prior to the Effective Time and attached as Exhibit C hereto, shall be the Bylaws of the Surviving Corporation.

5. Directors and Officers. At the Effective Time, the directors of Acquiror, as in effect immediately prior to the Effective Time, shall be the directors of the Surviving Corporation, until their respective successors are duly elected or appointed and qualified. The officers of Acquiror, as in effect immediately prior to the Effective Time, shall be the officers of the Surviving Corporation, until their respective successors are duly elected or appointed and qualified.

6. Effect on Target Common Stock. At the Effective Time, by virtue of the Merger and without any action on the part of Acquiror, Target or their respective shareholders, each issued and outstanding share or fraction thereof of Target Common Stock shall be converted at a rate of ninety (90) shares of Acquiror Common Stock for each share of Target Common Stock. No fractional shares shall be issued. Promptly following the Effective Time, Acquiror shall deliver to the holders of the shares of Target Common Stock outstanding immediately prior to the Effective Time certificates evidencing the shares of Acquiror Common Stock issuable pursuant to this Section 6 in exchange for the Target Common Stock outstanding immediately prior to the Effective Time.

7. No Further Ownership Rights in Target Common Stock. All shares of Acquiror Common Stock issued upon the conversion of the Target Common Stock in accordance with the terms hereof shall be deemed to have been issued in full satisfaction of all rights pertaining to such shares of Target Common Stock, and there shall be no further registration of transfers on the records of the Surviving Corporation of Target Common Stock that were outstanding immediately prior to the Effective Time.

8. Target Employee Stock Options. At or prior to the Effective Time, Target and Acquiror shall take all action necessary to cause the assumption by Acquiror as of the Effective Time of options to purchase Target Common Stock granted to employees of Target pursuant to the 2005 Incentive Stock Option Plan of Target outstanding as of the Effective Time (collectively, the "Outstanding Target Options"). The holder of an Outstanding Target Option shall be entitled to receive, upon the exercise thereof, shares of Acquiror Common Stock at a rate of ninety (90) shares of Acquiror Common Stock for each share of Target Common Stock or

fraction thereof subject to such option, determined immediately before the Effective Time. The exercise price of each share of Acquiror Common Stock subject to an Outstanding Target Option shall be an amount equal to the exercise price per share of Target Common Stock at which such option is exercisable immediately before the Effective Time divided by ninety (90). The assumption and substitution of the Outstanding Target Options as provided herein shall not give the holders of such options additional benefits that they did not have immediately prior to the Effective Time or relieve the holders of any obligations or restrictions applicable to their options or the shares obtainable upon exercise of the options.

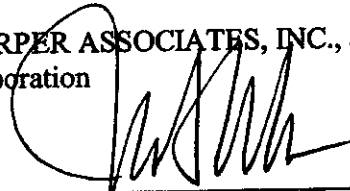
9. Taking of Necessary Action; Further Action. If, at any time after the Effective Time, any further action is necessary or desirable to carry out the purposes of this Agreement and to vest the Surviving Corporation with full right, title, interest and possession to all assets, properties, rights, privileges, powers and franchises of Target and Acquiror, the officers and directors of Acquiror are fully authorized in the name and on behalf of Target and Acquiror to take, and will take, all such lawful and necessary action, so long as such action is not inconsistent with this Agreement.

[Signature page follows.]

IN WITNESS WHEREOF, Target and Acquiror have caused this Agreement and Plan of Merger to be executed and delivered by their respective officers thereunto duly authorized as of the date first written above.

TARGET:

HARPER ASSOCIATES, INC., an Idaho
corporation

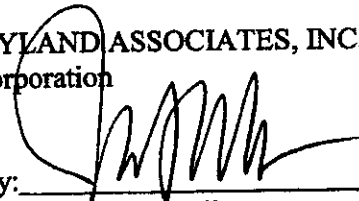
By: 

Name: John D. Cullen

Title: President

ACQUIROR:

HYLAND ASSOCIATES, INC., an Idaho
corporation

By: 

Name: John D. Cullen

Title: President