



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 _____

BOISE HILLS CORPORATION merging with & into

into J. R. SIMPLOT COMPANY, A Nevada corporation qualified in Idaho,

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.

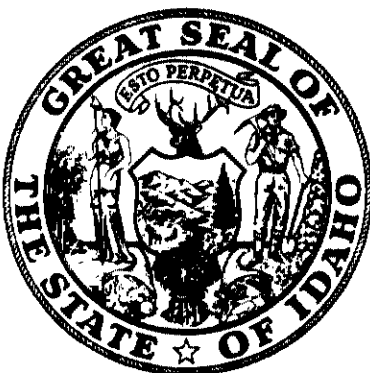
ACCORDINGLY and by virtue, of the authority vested in me by law, I issue this certificate of

Merger

, and attach hereto a duplicate original of the Articles of

Merger

Dated February 25th 19 81



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF MERGER

OF SUBSIDIARY CORPORATION
INTO
STATE

J. R. SIMPLOT COMPANY

Parent Corporation

Pursuant to the Provisions of Section 30-1-77 of the Idaho Business Corporation Act, and Section 78.475 of the Nevada Revised Statutes, the undersigned domestic and foreign corporations adopt the following Articles of Merger for the purpose of merging a wholly owned subsidiary corporation into its parent corporation as the surviving corporation:

FIRST: The names of the undersigned corporations and the States under the laws of which they are respectively organized are:

<u>Name of Corporation</u>	<u>State</u>
Boise Hills Corporation	Idaho
J. R. Simplot Company	Nevada

SECOND: The laws of the State under which such foreign corporation is organized permit such merger.

THIRD: The name of the surviving parent corporation is:

J. R. SIMPLOT COMPANY

and it is to be governed by the laws of the State of Nevada.

FOURTH: The Plan and Agreement of Merger attached hereto as Exhibit "A" and incorporated herein, was approved by the Board of Directors of the undersigned Idaho corporation in the manner prescribed by Section 30-1-75 of the Idaho Business Corporation Act, and was approved by the Board of Directors of the undersigned Nevada corporation in the manner prescribed by Section 78.486 of the laws of the State of Nevada.

FIFTH: The number of outstanding shares of each class and series of Boise Hills Corporation, the subsidiary corporation and the number of such shares of each class and series owned by J. R. Simplot Company, the surviving corporation are as follows:

<u>Name of Subsidiary</u>	<u>Number of Shares Outstanding</u>	<u>Designation of Class & Series</u>	<u>Number of Shares Owned by Surviving Corporation</u>
Boise Hills Corporation	2700	Common	2700

SIXTH: Each shareholder of all of the outstanding shares of the subsidiary corporation waived the requirement for the mailing of a copy of the Plan and Agreement of Merger on the 11th day of February, 1981.


SEVENTH: The surviving parent corporation, J. R. Simplot Company, is to be governed by the laws of the State of


Nevada. The surviving corporation, J. R. Simplot Company, 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 Idaho domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such Idaho 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 Idaho 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.

EIGHTH: The Plan and Agreement for Merger was approved by the Boards of Directors of the respective corporations in the manner prescribed by the Nevada and Idaho Business Corporation Acts.

Dated: February 13, 1981

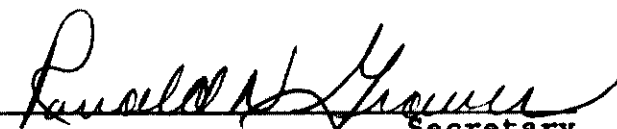
J. R. SIMPLOT COMPANY

By 
Its _____ President

and 
Its _____ Secretary

BOISE HILLS CORPORATION

By 
Its _____ President

and 
Its _____ Secretary

STATE OF IDAHO

County of Ada

ss

I, Laurel J. Walker, a Notary Public, do hereby certify that on this 13th day of February, 1981, personally appeared before me A. Dale Dunn, who, being by me first duly sworn, declared that he is the President of J. R. SIMPLOT COMPANY, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Laurel J. Walker
Notary Public for Idaho
Residing at: Boise, Idaho
My Bond Expires: 5/30/83

(NOTARIAL SEAL)

STATE OF IDAHO

County of Ada

ss

I, Laurel J. Walker, a Notary Public, do hereby certify that on this 13th day of February, 1981, personally appeared before me Scott R. Simplot, who, being by me first duly sworn, declared that he is the President of BOISE HILLS CORPORATION, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Laurel J. Walker
Notary Public for Idaho
Residing at: Boise, Idaho
My Bond Expires: 5/30/83

(NOTARIAL SEAL)

EXHIBIT "A"

PLAN AND AGREEMENT FOR MERGER

THIS AGREEMENT, Entered into this 11th day of February, 1981, by and between J. R. SIMPLOT COMPANY, a Nevada corporation, and all of the members of the Board of Directors of that Company, and BOISE HILLS CORPORATION, an Idaho corporation, it subsidiary and all of the members of the Board of Directors of that Company;

W I T N E S S E T H:

WHEREAS, J. R. SIMPLOT COMPANY is a corporation duly organized and existing under the laws of the State of Nevada, having its principal place of business at Reno, in the County of Washoe, State of Nevada; and BOISE HILLS CORPORATION, is a corporation duly organized and existing under the laws of the State of Idaho, having its principal place of business at Boise, in the County of Ada, State of Idaho; and

WHEREAS, J. R. SIMPLOT COMPANY is authorized by its Articles of Incorporation to issue 250,000 shares of capital stock, having a par value of \$2,500,000.00 of which 76.445 shares of Class A Capital Stock, and 161,310.269 shares of Class B Capital Stock, having an aggregate par value of \$1,613,867.14 are now issued and outstanding; and

WHEREAS, BOISE HILLS CORPORATION is authorized by its Articles of Incorporation to issue 5,000 shares of common capital stock having an aggregate par value of \$50,000.00, of which only 2,700 shares, having an aggregate par value of \$27,000.00, are issued and outstanding all of which are owned by J. R. Simplot Company; and

WHEREAS, BOISE HILLS CORPORATION is a wholly owned subsidiary of J. R. SIMPLOT COMPANY; and

WHEREAS, For adequate business reasons, it is considered desirable by the parties hereto that a merger be effected between the said corporations by which BOISE HILLS CORPORATION, a subsidiary is merged into J. R. SIMPLOT COMPANY its parent corporation as the surviving corporation;

NOW, THEREFORE, In consideration of the premises and the terms and conditions herein set forth, the parties hereto have mutually agreed to effect a merger between the said two corporations upon the following terms and conditions:

SECTION 1. It is agreed that effective as of the close of business on the 28th day of February, 1981 (the Effective Time), BOISE HILLS CORPORATION shall be and it is hereby merged into J. R. SIMPLOT COMPANY, its parent corporation, with the effect and result that the existence of BOISE HILLS CORPORATION shall cease and J. R. SIMPLOT COMPANY shall continue in existence as the surviving or merging corporation.

SECTION 2. It is agreed that all of the provisions contained in the Articles of Incorporation, as amended, and the By-Laws of J. R. SIMPLOT COMPANY shall remain in force and effect and shall not be deemed altered or amended hereby, and that the laws of the State of Nevada shall continue to govern the surviving corporation.

SECTION 3. It is agreed that the present members of the Board of Directors of J. R. SIMPLOT COMPANY shall continue to hold office during the remainder of the term to which they are each elected and until their successors are elected and duly qualified.

SECTION 4. It is agreed that at the Effective Time, all of the property, real, personal or mixed, and all of the assets of BOISE HILLS CORPORATION wherever located, shall be deemed automatically transferred to and become vested in J. R. SIMPLOT COMPANY as the surviving corporation, without any further act or deed or instrument of transfer or conveyance for the accomplishment thereof; and whereupon, further, J. R. SIMPLOT COMPANY shall assume and become liable for payment of all of the existing indebtedness and obligations of BOISE HILLS CORPORATION, including the obligation to perform existing agreements without any special act or assumption of liability for those obligations.

SECTION 5. The manner and basis of conversion of stock under the Plan and Agreement for Merger is as follows:

(1) At the Effective Time:

(a) Each share of stock of J. R. SIMPLOT COMPANY issued and outstanding immediately prior to the Effective Time shall remain issued and outstanding without change as one share of stock of J. R. SIMPLOT COMPANY.

(b) In as much as BOISE HILLS CORPORATION is a wholly-owned subsidiary of J. R. SIMPLOT COMPANY, and is being merged into its parent corporation, no additional capital stock of J. R. SIMPLOT COMPANY will be issued upon or as a part of said merger.

(2) After the Effective Time:

(a) Each certificate or certificates theretofore representing issued and outstanding shares of the

Capital Stock of BOISE HILLS CORPORATION shall be deemed cancelled.

SECTION 6. It is agreed that this Agreement for Merger of said corporation shall be submitted to the shareholders of BOISE HILLS CORPORATION, unless said requirement shall be waived by all of the shareholders of that Corporation as required by the applicable laws of the State of Idaho and of the State of Nevada, and this Agreement shall become effective and binding upon the two corporations upon expiration of 30 days after mailing of said Agreement or upon waiver of mailing by said shareholders, whichever occurs first.

SECTION 7. It is agreed that as the surviving corporation is to be governed by Nevada law, that pursuant to Idaho Code 30-1-77, J. R. SIMPLOT COMPANY hereby agrees:

(1) that it may be served with process in the State of Idaho in any proceeding for the enforcement of any obligation of BOISE HILLS CORPORATION which is a party to this merger and in any proceeding for the enforcement of the rights of a dissenting shareholder of BOISE HILLS CORPORATION against the surviving corporation;

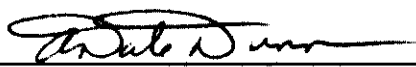
(2) that it irrevocably appoints the Secretary of State of Idaho as its agent to accept service of process in any such proceeding; and

(3) that it will promptly pay to the dissenting shareholders of BOISE HILLS CORPORATION, the amount, if any, to which they shall be entitled under provisions of the State of Idaho with respect to the rights of dissenting shareholders.

SECTION 8. Notwithstanding any action taken with respect to the merger by the stockholders of either J. R. SIMPLOT COMPANY or BOISE HILLS CORPORATION, or both, and notwithstanding anything herein or elsewhere to the contrary, the Merger may be abandoned at any time prior to the filing thereof by the adoption of a resolution providing for such abandonment by each of the respective Boards of Directors of J. R. SIMPLOT COMPANY and BOISE HILLS CORPORATION.

IN WITNESS WHEREOF, This Agreement has been approved on behalf of the corporate parties hereto by all of the members of the Board of Directors of each corporation, and executed by a majority of the Board of Directors of each corporation, the day and year herein first above written.

J. R. SIMPLOT COMPANY

By 
Its _____ President

ATTEST:


Secretary

BOISE HILLS CORPORATION

By 
Its _____ President

ATTEST:


Secretary

C E R T I F I C A T E


STATE OF IDAHO)
County of Ada) ss.

Ronald N. Graves, the duly elected, qualified and acting Secretary of J. R. SIMPLOT COMPANY, does hereby certify:

That at a special meeting of the Board of Directors of J. R. SIMPLOT COMPANY held on the 13th day of February, 1981, entirely separate from any meeting of the Board of Directors or Shareholder's of BOISE HILLS CORPORATION, and called in the manner provided by law, by resolution unanimously adopted, the foregoing Plan and Agreement for Merger originally executed by the authorized members of the Board of Directors of J. R. SIMPLOT COMPANY, was approved and adopted; and the President and Secretary of J. R. SIMPLOT COMPANY were authorized in the name of and on behalf of that corporation to sign and execute such Agreement.


Secretary

SUBSCRIBED AND SWORN to before me this 13th day of February, 1981.



Notary Public for Idaho
Residing at: Boise, Idaho

C E R T I F I C A T E

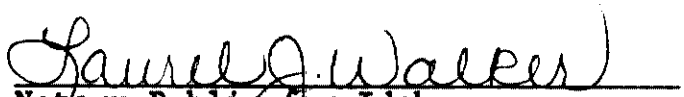
STATE OF IDAHO)
County of Ada) ss.

Ronald N. Graves, the duly elected, qualified and acting Secretary of BOISE HILLS CORPORATION, does hereby certify:

That at a special meeting of the Board of Directors and Shareholders of BOISE HILLS CORPORATION, held on the 13th day of February, 1981, entirely separate from any meeting of the Board of Directors of J. R. SIMPLOT COMPANY, and called in the manner provided by law, at which all of the issued capital stock of BOISE HILLS CORPORATION was represented by the owners and holders thereof, of record, by resolution unanimously adopted, the foregoing Plan and Agreement for Merger as originally executed by the authorized members of the Board of Directors of BOISE HILLS CORPORATION was approved and adopted; and the President and Secretary of BOISE HILLS CORPORATION were authorized in the name of and on behalf of that corporation to sign and execute such Agreement.



Secretary

SUBSCRIBED AND SWORN to before me this 13th day of February, 1981.


Notary Public for Idaho
Residing at: Boise, Idaho

IN WITNESS WHEREOF, Pursuant to the due authorization by the Board of Directors of each, J. R. SIMPLOT COMPANY, a Nevada corporation, and BOISE HILLS CORPORATION, an Idaho corporation, at separate meetings thereof referred to in the foregoing certificate by the respective Secretaries of those corporations, the foregoing Plan and Agreement for Merger, so adopted, approved and ratified by the Board of Directors of each of those corporations and the Shareholders of Boise Hills Corporation, is hereby executed and signed by the authorized officers, to-wit: The President and Secretary of J. R. SIMPLOT COMPANY, and the President and Secretary of BOISE HILLS CORPORATION, this 13th day of February, 1981.

J. R. SIMPLOT COMPANY

By 
Its President

ATTEST:


Secretary

BOISE HILLS CORPORATION

By 
Its President

ATTEST:


Secretary

STATE OF IDAHO)
) ss.
County of Ada)

On the 13th day of February, 1981, personally appeared before me A. DALE DUNN, who, being by me duly sworn, did say that he is the President of J. R. SIMPLOT COMPANY, and that said instrument was signed in behalf of said corporation by resolution of its Board of Directors, and said A. DALE DUNN acknowledged to me that said corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.

Laurel A. Walker
Notary Public for Idaho
Residing at: Boise, Idaho
My Bond Expires: 5/30/83

STATE OF IDAHO)
) ss
County of Ada)

On the 13th day of February, 1981, personally appeared before me SCOTT R. SIMPLOT, who, being by me duly sworn did say that he is the President of BOISE HILLS CORPORATION, and that said instrument was signed in behalf of said corporation by resolution of its Board of Directors, and said SCOTT R. SIMPLOT acknowledged to me that said corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.

Laurel A. Walker
Notary Public for Idaho
Residing at: Boise, Idaho
My Bond Expires: 5/30/83