

ARTICLES OF MERGER
OF
JRS INVESTMENTS L.L.C., AN IDAHO LIMITED LIABILITY COMPANY,
INTO
JRS MANAGEMENT L.L.C., AN IDAHO LIMITED LIABILITY COMPANY
IN ACCORDANCE WITH IDAHO CODE § 53-663

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1. Name and jurisdiction of organization of each constituent entity (hereinafter collectively referred to as the "Constituent Entities"):

JRS INVESTMENTS L.L.C., an Idaho Limited Liability Company, (the "MERGED COMPANY")

JRS MANAGEMENT L.L.C., an Idaho Limited Liability Company, (the "SURVIVING COMPANY")

2. An Agreement of Merger has been approved and executed by each Constituent Entity.
3. The name of the Surviving Company is JRS MANAGEMENT L.L.C.
4. The effective date of the merger of the Constituent Entities is September 1, 2004.
5. The Agreement of Merger is on file at the principal place of business of JRS MANAGEMENT L.L.C., and the address of such place is 999 Main Street, Suite 1300, Boise, Idaho 83702.
6. A copy of the Agreement of Merger will be furnished by JRS MANAGEMENT L.L.C. on request and without cost to any person holding an interest in either of the Constituent Entities.

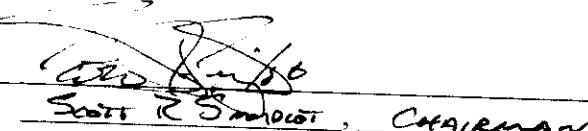
IN WITNESS WHEREOF, the Constituent Entities hereto have caused these Articles of Merger to be duly executed as of this first day of September, 2004.

SURVIVING COMPANY:

JRS MANAGEMENT L.L.C.
BY ITS MEMBERS:

J.R. SIMPLOT COMPANY

By:


Scott R. Simplot, Chairman

IDaho SECRETARY OF STATE
09/02/2004 05:00
CK: 4903 CT: 44531 BH: 764297
1 @ 30.00 = 30.00 MERGER # 3

W9863

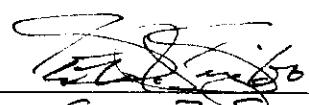
J.R. SIMPLOT SELF-DECLARATION
OF REVOCABLE TRUST, DATED DECEMBER 21, 1989,
AS AMENDED AND RESTATED

By: 
J.R. SIMPLOT, TRUSTEE

MERGED COMPANY:

JRS INVESTMENTS L.L.C.
BY ITS MEMBERS:

J.R. SIMPLOT COMPANY

By: 
Scott R. Simplot Chairman

J.R. SIMPLOT SELF-DECLARATION
OF REVOCABLE TRUST, DATED DECEMBER 21, 1989,
AS AMENDED AND RESTATED

By: 
J.R. SIMPLOT, TRUSTEE

JRS PROPERTIES L.P.,
BY ITS SOLE GENERAL PARTNER:

JRS MANAGEMENT L.L.C.,
BY ITS MANAGER:

J.R. SIMPLOT SELF-DECLARATION
OF REVOCABLE TRUST, DATED DECEMBER 21, 1989,
AS AMENDED AND RESTATED

By: 
J.R. SIMPLOT, TRUSTEE