

FILED EFFECTIVE

Elsaesser Jarzabek Anderson Marks
Elliott & McHugh, Chtd.
123 S. Third Street
P.O. Box 1049
Sandpoint, ID 83864

2003 DEC 30 PM 4:11

STATE
IDAHO**ARTICLES OF MERGER**

SURVIVING CORPORATION: Unicep Packaging, Inc., an Idaho Corporation

MERGING CORPORATION: Mountain Dental Manufacturing, Inc., a Washington Corporation

EFFECTIVE DATE: December 31, 2003 at 11:59 p.m.

ADOPTION OF PLAN: The respective Boards of Directors of both the Merging Corporation and the Surviving Corporation have adopted the Plan of Merger attached hereto as Exhibit A. The resolutions are attached hereto as Exhibit B.

SHAREHOLDER APPROVAL: Shareholder approval of the Merging Corporation's shareholders is not required because of compliance by the Merging Corporation with the provisions R.C.W. section 23B.11.030(7).

Shareholder approval of the Surviving Corporation's shareholders is not required because of compliance by the Surviving Corporation with the provisions of I.C. section 30-1-11-3(7).

ARTICLES OF MERGER - 1

IDaho SECRETARY OF STATE
12/30/2003 05:00
CK: 123040181825DMF CT: 172099 BH: 719194
1 @ 30.00 = 30.00 MERGER # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C 127500

The foregoing Articles of Merger are dated and executed this 30th day of December, 2003.

MOUNTAIN DENTAL MANUFACTURING, INC.

Mary Snader
Secretary

UNICEP PACKAGING, INC.

Mary Snader
Secretary

Certification by Secretary of Mountain Dental Manufacturing, Inc.

I hereby certify that I am the duly elected, qualified and acting Secretary of Mountain Dental Manufacturing, Inc. and that the foregoing Articles of Merger were duly adopted by said corporation and are currently effective.

Date: 12/30/03

Mary Snader
Secretary

Certification by Secretary of Unicep Packaging, Inc.

I hereby certify that I am the duly elected, qualified and acting Secretary of Unicep Packaging, Inc. and that the foregoing Articles of Merger were duly adopted by said corporation and are currently effective.

Date: 12/30/03

Mary Snader
Secretary

Elsaesser Jarzabek Anderson Marks
Elliott & McHugh, Chtd.
123 S. Third Street
P.O. Box 1049
Sandpoint, ID 83864

PLAN OF MERGER

SURVIVING CORPORATION: Unicep Packaging, Inc., an Idaho Corporation

MERGING CORPORATION: Mountain Dental Manufacturing, Inc., a Washington Corporation

EFFECTIVE DATE: December 31, 2003 at 11:59 p.m.

TERMS AND CONDITIONS OF MERGER

1. Upon the Effective Date, the Merging Corporation shall merge into the Surviving Corporation, and the Merging Corporation shall cease to exist.
2. Upon the Effective Date, the title to all real estate and other property owned by the Merging Corporation and the Surviving Corporation shall be vested in the Surviving Corporation without limitation, reversion or impairment.
3. Upon the Effective Date, the Surviving Corporation shall have all liabilities of both the Merging Corporation and the Surviving Corporation.
4. Upon the Effective Date, the Surviving Corporation shall be vested with all the rights, privileges, authorities, powers, assets, and properties of the Merging Corporation, including but not limited to all accounts receivable, claims against third parties, contract

PLAN OF MERGER
MOUNTAIN DENTAL MANUFACTURING
AND UNICEP PACKAGING, INC. - 1

EXHIBIT A

rights, and any other property rights of any kind belonging to the Merging Corporation at the moment before the Effective Date.

5. The Articles of Incorporation of the Surviving Corporation will not differ from its Articles of Incorporation before the merger.
6. Each shareholder of the Surviving Corporation whose shares are outstanding immediately before the Effective Date of the merger will hold the same number of shares, with identical designations, preferences, limitations, and relative rights, immediately after the merger.
7. The number of voting shares outstanding immediately after the merger, plus the number of voting shares issuable as a result of the merger, either by the conversion of securities issued pursuant to the merger or the exercise of rights and warrants issued pursuant to the merger or the exercise of rights and warrants issued pursuant to the merger, will not exceed by more than twenty percent (20%) the total number of voting shares of the Surviving Corporation outstanding immediately before the merger.
8. The number of participating shares outstanding immediately after the merger, plus the number of participating shares issuable as a result of the merger, either by the conversion of securities issued pursuant to the merger or the exercise of rights and warrants issued pursuant to the merger, will not exceed by more than twenty percent (20%) the total number of participating shares outstanding immediately before the merger.
9. Shareholder approval is and shall not be necessary for the adoption of the Plan of Merger.

PLAN OF MERGER
MOUNTAIN DENTAL MANUFACTURING
AND UNICEP PACKAGING, INC. - 2

MANNER OF CONVERTING SHARES

The shares of the Merging Corporation are owned 100% by John and Mary Snedden as husband and wife. The shares of the Surviving Corporation are also owned 100% by John and Mary Snedden as husband and wife. After the merger, John and Mary Snedden shall continue to own 100% of the shares of the Surviving Corporation. There shall be no change in ownership percentages, designations, preferences, limitations, or relative rights. The only change shall be to the extent of the increase (or decrease, as the case may be) in value of the Surviving Corporation due to the merger. The number of shares of the Surviving Corporation shall not change.

OTHER PROVISIONS

No amendments to the Articles of Incorporation or Bylaws of either the Merging Corporation or the Surviving Corporation are necessary, and none shall be made by the merger.

This merger is permitted by the laws of the states of Washington (state of incorporation of the Merging Corporation) and Idaho (state of incorporation of the Surviving Corporation), and the Merging Corporation and Surviving Corporation have each complied (and shall comply, with respect to requirements the performance of which will necessarily occur after the adoption of the Plan of Merger) with the requirements of the laws of their respective states affecting the merger.

CORPORATE RESOLUTION OF
UNICEP PACKAGING, INC.

WHEREAS, the Board of Directors of Unicep Packaging, Inc. has met on December 30, 2003;

AND WHEREAS, the Board of Directors of Unicep Packaging, Inc. has considered the Plan of Merger attached hereto as Exhibit A;

AND WHEREAS, the Board of Directors of Unicep Packaging, Inc. has determined that it is in the best interest of Unicep Packaging, Inc., an Idaho corporation, to merge with Mountain Dental Manufacturing, Inc., a Washington corporation;

AND WHEREAS, shareholder approval is not necessary under Idaho law;

BE IT HEREBY RESOLVED, that Mountain Dental Manufacturing, Inc. shall be merged into Unicep Packaging, Inc. on the Effective Date set forth in the Plan of Merger and on the terms set forth in the Plan of Merger.

IN WITNESS WHEREOF, I have hereunto affixed my name as Secretary this 30th day of December, 2003.

Mary Sneddon
Secretary

EXHIBIT B

CORPORATE RESOLUTION OF
MOUNTAIN DENTAL MANUFACTURING, INC.

WHEREAS, the Board of Directors of Mountain Dental Manufacturing, Inc. has met on December 30, 2003;

AND WHEREAS, the Board of Directors of Mountain Dental Manufacturing, Inc. has considered the Plan of Merger attached hereto as Exhibit A;

AND WHEREAS, the Board of Directors of Mountain Dental Manufacturing, Inc. has determined that it is in the best interest of Mountain Dental Manufacturing, Inc., a Washington corporation, to merge with Unicel Packaging, Inc., an Idaho corporation;

AND WHEREAS, shareholder approval is not necessary under Washington law;

BE IT HEREBY RESOLVED, that Mountain Dental Manufacturing, Inc. shall be merged into Unicel Packaging, Inc. on the Effective Date set forth in the Plan of Merger and on the terms set forth in the Plan of Merger.

IN WITNESS WHEREOF, I have hereunto affixed my name as Secretary this 30th day of December, 2003.



Secretary