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 JIM CO. with and

into J. I. MORGAN EQUIPMENT CO.,

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 November 13th, 19 81.

GREAT SEAL OF THE STATE OF IDAHO
ESTO PERPETUA

Pete T. Cenarrusa
SECRETARY OF STATE

Corporation Clerk

CMC 779

ARTICLES OF MERGER

Pursuant to the provisions of Section 30-1-74, Idaho Code, the undersigned corporations have adopted the following Articles of Merger for the purpose of combining the undersigned corporations:

A plan of merger was approved by the stockholders of each of the undersigned corporations in the manner prescribed by statute, as set forth in a Merger Agreement, a copy of which is attached hereto marked Exhibit "A" and by this refernce made a part hereof as though set forth in full.

As to each of the undersigned corporations, the number of shares outstanding and the designation and number of outstanding shares of each class entitled to vote as a class on such plan, are as follows:

Name of Corporation	Number of Shares Outstanding	Entitled to Vote as a Class
J. I. Morgan Equipment Co.	360	None
Jim Co.	200	None

As to each of the undersigned corporations, the total number of shares voted for and against such plan, respectively, are as follows:

Name of Corporation	Number of Shares Voted For	Number of Shares Voted Against
J. I. Morgan Equipment Co.	360	None
Jim Co.	200	None

DATED: November 12, 1981.

ATTEST: J. I. MORGAN EQUIPMENT CO.

Will E Kelly
Secretary

By J I Morgan
President

WALLIS & CHURCHILL
ATTORNEYS AT LAW
BOISE, IDAHO

ATTEST: JIM CO.

Will E Kerby By J I Morgan
Secretary President

VERIFICATION BY SECRETARY OF
J. I. MORGAN EQUIPMENT CO.

The undersigned Secretary of J. I. Morgan Equipment Co., one of the corporations described in and party to the above Articles of Merger and the Merger Agreement attached hereto as Exhibit A", hereby verifies and certifies that said agreement was submitted to the stockholders of J. I. Morgan Equipment Co. at a meeting thereof on November 12, 1981, called specially for the purpose of taking the agreement into consideration, and duly held on said date; that all of the stockholders of J. I. Morgan Equipment Co., to-wit, J. I. Morgan, owner of 279 shares, Frances C. Morgan, owner of 1 share, and Will E. Kerby, owner of 80 shares, were present and unanimously waived notice of said meeting; that at the meeting the agreement was considered and a vote by ballot, in person, was duly taken for the adoption or rejection of the agreement; and that the said stockholders, being all of the stockholders of J. I. Morgan Equipment Co., unanimously voted for approval and adoption of the agreement.

That J. I. Morgan Equipment Co. has 360 issued and outstanding shares of stock.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal this 12 day of November, 1981.

Will E Kerby
Secretary, J. I. Morgan
Equipment Co.

SUBSCRIBED AND SWORN to before me this 12th day of November, 1981.

Notary Public for Idaho
Residing at Boise, Idaho

VERIFICATION BY SECRETARY OF
JIM CO.

The undersigned Secretary of Jim Co., one of the corporations described in and party to the above Articles of Merger and the Merger Agreement attached hereto as Exhibit "A", hereby verifies and certifies that said agreement was submitted to the stockholders of Jim Co. at a meeting thereof on November 12, 1981, called specially for the purpose of taking the agreement into consideration, and duly held on said date; that all of the stockholders of Jim Co., to-wit, Will E. Kerby, owner of 55 shares, and J. I. Morgan, owner of 145 shares, were present and unanimously waived notice of said meeting; that at the meeting the agreement was considered and a vote by ballot, in person, was duly taken for the adoption or rejection of the agreement; and that the said stockholders, being all of the stockholders of Jim Co., unanimously voted for approval and adoption of the agreement.

That Jim Co. has 200 shares of issued and outstanding shares of stock.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal this 12 day of November, 1981.

Will E. Kerby
Secretary, Jim Co.

SUBSCRIBED AND SWORN to before me this 12th day of November, 1981.

Notary Public for Idaho
Residing at Boise, Idaho

MERGER AGREEMENT

THIS AGREEMENT, made and entered into this 12th day of November, 1981, by and between J. I. MORGAN EQUIPMENT CO., an Idaho corporation, hereinafter sometimes called the surviving corporation, and JIM CO., an Idaho corporation, hereinafter sometimes called the absorbed corporation;

W I T N E S S E T H:

WHEREAS, said corporations have common business interests and ownership; and

WHEREAS, a merger of said corporations would provide for better and more efficient operation and management of the common business interests and their respective assets; and

WHEREAS, J. I. Morgan Equipment Co. is a corporation duly organized and existing under the laws of the State of Idaho, with its principal place of business located at New Meadows, Idaho; and

WHEREAS, J. I. Morgan Equipment Co. has a capitalization of 2,500 authorized shares of common stock having a par value of $100.00 per share, of which 360 shares are issued and outstanding; and

WHEREAS, Jim Co. is a corporation duly organized and existing under the laws of the State of Idaho, with its principal place of business located at New Meadows, Idaho; and

WHEREAS, Jim Co. has a capitalization of 2,500 authorized shares of common stock, having a par value of $100.00 per share, of which 200 shares are issued and outstanding; and

WHEREAS, the Boards of Directors of the constituent corporations deem it desirable and in the best interests of the corporations and their shareholders that Jim Co. be merged into

EXHIBIT A

J. I. Morgan Equipment Co. in accordance with the provisions of Sections 30-1-71 and 30-1-73 to 30-1-75, Idaho Code, in order that the transaction qualify as a "reorganization" within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1954, as amended;

NOW, THEREFORE, for and in consideration of the mutual covenants and subject to the terms and conditions hereinafter set forth, the constituent corporations agree as follows:

1. Jim Co. shall merge with and into J. I. Morgan Equipment Co. which shall be the surviving corporation, and which shall continue to be known as J. I. Morgan Equipment Co.

2. On the effective date of the merger, the separate existence of the absorbed corporation shall cease, and the surviving corporation shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal and mixed, of the absorbed corporation, without the necessity for any separate transfer. The surviving corporation shall thereafter be responsible and liable for all liabilities and obligations of the absorbed corporation, and neither the rights of creditors nor any liens on the property of the absorbed corporation shall be impaired by the merger. If at any time after the effective date of the merger the surviving corporation shall consider to be advised that any instruments of further assurance are desirable in order to evidence the vesting in the surviving corporation of the title to any of its property or rights, the appropriate officers and directors are hereby authorized to execute and acknowledge all such instruments of further assurance, and to do such other acts or things, either in the name of the constituent corporations or in the name of the surviving corporation, as may be requisite or desirable to

carry out the purposes of this agreement of merger as herein expressed.

3. The manner and basis of converting the shares of the absorbed corporation into shares of the surviving corporation is as follows:

(a) Each share of the common stock of Jim Co. issued and outstanding on the effective date of the merger shall be converted into 2.47 shares of the common stock of J. I. Morgan Equipment Co., which shares of common stock of the surviving corporation shall thereupon be issued and outstanding. However, in no event shall fractional shares of the surviving corporation be issued. In lieu of the issuance of fractional shares to which any holder of the common stock of the absorbed corporation would otherwise be entitled to as a result of the conversion, a payment in cash shall be made equal to the value of such fraction, based on the market value of the common stock on the effective date of the merger.

(b) After the effective date of the merger, each holder of certificates for shares of common stock in the absorbed corporation shall surrender them to the surviving corporation or to its duly appointed agent, in such manner as the surviving corporation shall legally require. On receipt of such share certificates, the surviving corporation shall issue and exchange therefor certificates for shares of common stock in the surviving corporation, representing the number of shares of such stock to which such holder is entitled as provided above. The surviving corporation shall issue to an agent for the holders otherwise entitled to fractional share interests, a certificate for the number of whole shares representing the aggregate of such fractional share interests, and the agent shall sell such whole shares and pay over the proceeds to the shareholders entitled thereto in proportion to their fractional share interests.

(c) Holders of certificates of common stock of the absorbed corporation shall not be entitled to dividends payable on shares of stock in the surviving corporation until certificates have been issued to such shareholders. Thereafter, each such shareholder shall be entitled to receive any dividends on shares of stock of the surviving corporation issuable to them hereunder that may have been declared and paid between the effective date of the merger and the issuance to such shareholder of the certificate for his shares in the surviving corporation.

4. The Articles of Incorporation of the surviving corporation shall continue to be its Articles of Incorporation following the effective date of the merger.

5. The By-Laws of the surviving corporation shall continue to be its By-Laws following the effective date of the merger.

6. The directors and officers of the surviving corporation on the effective date of the merger shall continue as the directors and officers of the surviving corporation for the full unexpired terms of their offices and until their successors have been elected or appointed and qualified.

7. Neither of the constituent corporations shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that the absorbed and the surviving corporations may take all action necessary or appropriate under federal

and state law to consumate this merger.

8. This agreement of merger shall be submitted for the approval of the shareholders of the constituent corporations in the manner provided by applicable law at meetings to be held on or before November 15, 1981, or at such other time as the Boards of Directors of the constituent corporations may agree.

9. The effective date of this merger shall be the date when a certificate of merger is issued by the Secretary of State of the State of Idaho.

10. This agreement of merger may be abandoned by action of the Board of Directors of either the surviving or the absorbed corporation at any time prior to the effective date or the happening of either of the following events:

(a) If the merger is not approved by the shareholders of either the surviving or the absorbed corporation on or before November 15, 1981; or

(b) If, in the judgment of the Board of Directors of either the surviving or the absorbed corporation, the merger would be impracticable due to the number of dissenting shareholders.

11. This agreement of merger may be executed in any number of counterparts, and each such counterparts shall constitute an original instrument.

EXECUTED on behalf of the parties by their officers, and sealed with their corporate seals, respectively, pursuant to the authorization of their respective Boards of Directors on the date first above written.

ATTEST:

Will E. Kealy
Secretary

J. I. MORGAN EQUIPMENT CO.

By J. I. Morgan
President

ATTEST: JIM CO.

Will E. [illegible] By J. Morgan

Secretary President