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SECRETARY OF STATE
STATE OF IDAHO

Filed at the Request of:
WinCo Foods, Inc.
650 N. Armstrong Place
Boise, Idaho 83704

Space for Secretary of State's Use

AFTER FILING MAIL TO:
Bradley J. Wiskirchen, Esq.
HOLLAND & HART LLP
101 S. Capitol Blvd., Suite 1400
Boise, Idaho 83702

ARTICLES OF MERGER
OF
WINCO FOODS MERGER COMPANY
(an Idaho corporation)
WITH AND INTO
WINCO FOODS, INC.
(an Idaho corporation)

Pursuant to Section 30-1-1105 of the Idaho Business Corporation Act, the undersigned adopt the following Articles of Merger for the purpose of merging WinCo Foods Merger Company, an Idaho corporation ("Merger Co") with and into WinCo Foods, Inc., an Idaho corporation ("WinCo"):

1. The Plan and Agreement of Merger, dated April 1, 2004 (the "Plan"), merging Merger Co with and into WinCo, substantially in the form attached hereto as **Exhibit A** and by this reference incorporated herein, was approved by the consent of the boards of directors and shareholders of the undersigned entities in the manner prescribed by the Idaho Business Corporation Act. The Plan is on file at the place of business of WinCo. A copy of the Plan will be furnished on request, and without cost, to any person holding an interest in either of the undersigned entities.

IDAHO SECRETARY OF STATE
04/01/2004 05:00
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2. As to each of the undersigned entities, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on the Plan, are as follows:

Name of Entity	No. of Shares Outstanding	ENTITLED TO VOTE AS A CLASS	
		Class Designation	No. of Shares
Merger Co	100	N/A	100
WinCo	31,867,106	N/A	31,867,106

3. As to each of the undersigned entities, the total number of shares voted for and against the Plan, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against the Plan, respectively, are as follows:

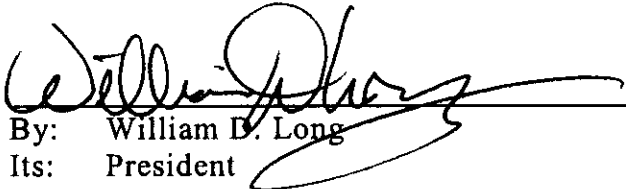
Name of Entity	NUMBER OF SHARES					
	Total Voted For	Total Voted Against	Total Abstained/ Did Not Vote	Entitled to Vote as a Class		
				Class	Voted For	Voted Against
Merger Co	100	0	0	N/A	N/A	N/A
WinCo	30,714,776	398,577	753,753	N/A	N/A	N/A

4. The merger of the undersigned entities shall be effective upon the filing of the Certificate of Merger with the Idaho Secretary of State.

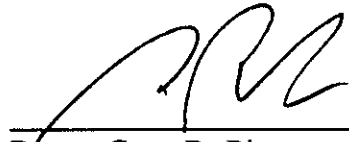
5. The name of the surviving entity is WinCo Foods, Inc. and the address of its principal office is 650 N. Armstrong Place, Boise, Idaho 83704.

Dated the 1st day of April 2004.

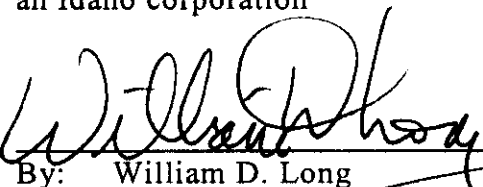
WINCO FOODS MERGER COMPANY,
an Idaho corporation


By: William D. Long
Its: President

ATTEST:


By: Gary R. Piva
Its: Secretary

WINCO FOODS, INC.,
an Idaho corporation


By: William D. Long
Its: Chairman and Chief Executive Officer

ATTEST:



By: Gary R. Piva
Its: Secretary and Chief Financial Officer

EXHIBIT A
PLAN AND AGREEMENT OF MERGER

3195036_1.DOC

PLAN AND AGREEMENT OF MERGER

OF

WINCO FOODS MERGER COMPANY

WITH AND INTO

WINCO FOODS, INC.

THIS PLAN AND AGREEMENT OF MERGER dated as of March 31, 2004 (the "Agreement") is by and between **WinCo Foods Merger Company**, an Idaho corporation ("Merging Company"), and **WinCo Foods, Inc.**, an Idaho corporation ("Surviving Company"). Surviving Company and Merging Company are sometimes referred to herein as the "Constituent Corporations."

RECITALS

A. Merging Company is a corporation duly organized and existing under the laws of the state of Idaho and has an authorized capital of 1,000 shares of common stock, no par value, of which 100 shares are issued and outstanding to its sole shareholder, Colin M. Henderson, Trustee of the WinCo Foods, Inc. Employee Stock Ownership Plan ("Sole Shareholder").

B. The Board of Directors of Merging Company has determined that it is in the best interests of Merging Company and its Sole Shareholder to merge with and into Surviving Company. Therefore, Merging Company, by this Agreement, shall merge with and into Surviving Company upon the terms and conditions herein provided (the "Merger").

C. Surviving Company is a corporation duly organized and existing under the laws of the state of Idaho and has an authorized capital of 80,000,000 shares of common stock, no par value of which 35,336,536 shares were issued as of the record date of March 9, 2004. Of the issued shares, only 31,867,106 are outstanding and entitled to vote, with the remaining 3,469,430 constituting treasury shares.

D. All unexercised options to purchase common stock in Surviving Company and treasury shares will be canceled.

E. The board of directors and the Sole Shareholder of Merging Company have approved this Agreement by written consent in accordance with the provisions of the Idaho Business Corporation Act (the "Idaho Act").

F. The board of directors of Surviving Company approved this Agreement at a special meeting on March 30, 2004. By action taken at a special meeting of shareholders held on March 30, 2004, the shareholders of Surviving Company adopted and approved this Agreement in accordance with the provisions of the Idaho Act. The number of shares outstanding and entitled to vote as of the record date on March 9, 2004, was 31,867,106, all of one class. The number of shares that voted to approve the Agreement was 30,714,776, which was a sufficient number of shares for approval, the number of shares that voted against the Agreement was 398,577, the number of shares that abstained from voting was 59,926, and the number of shares that did not vote was 693,827.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual agreements and covenants set forth herein, Surviving Company and Merging Company hereby agree, subject to the terms and conditions hereinafter set forth, as follows:

1. MERGER

1.1. **Merger.** In accordance with the provisions of this Agreement and the Idaho Act, Merging Company shall be merged with and into Surviving Company, the separate existence of Merging Company shall cease and Surviving Company shall be, and is herein sometimes referred to as, the "Surviving Corporation."

1.2. **Filing Effectiveness.** The Merger shall become effective on April 1, 2004, after the following actions shall have been completed:

- (a) The following have been filed with the Idaho Secretary of State:
 - (1) An original, executed Articles of Merger, together with two copies of the same, meeting the requirements of the Idaho Act; and
 - (2) The requisite filing fee.

The date and time when the Merger shall become effective, as aforesaid, is herein called the "Effective Date of the Merger."

1.3. **Effect of the Merger.** Upon the Effective Date of the Merger, the separate existence of Merging Company shall cease and Surviving Company, as the Surviving Corporation (i) shall continue to possess all of its assets, rights, power and property as constituted immediately prior to the Effective Date of the Merger, (ii) shall be subject to all actions previously taken by its and Merging Company's Board of Directors, (iii) shall succeed, without other transfer, to all of the assets rights, power,

and property of Merging Company in the manner as more fully set forth in Section 30-1-1106 of the Idaho Act, (iv) shall continue to be subject to all of its debts, liabilities, and obligations as constituted immediately prior to the Effective Date of the Merger, and (v) shall succeed, without other transfer, to all of the debts, liabilities, and obligations of Merging Company in the same manner as if Surviving Company had itself incurred them, all as more fully provided under the applicable provisions of the Idaho Act.

2. NAME OF SURVIVING CORPORATION, CHARTER DOCUMENTS, DIRECTORS AND OFFICERS

2.1. **Name.** The name of the Surviving Corporation shall be WinCo Foods, Inc.

2.2. **Articles of Incorporation.** The Articles of Incorporation of Surviving Company as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect as the Articles of Incorporation of the Surviving Corporation until duly amended in accordance with the provisions thereof and applicable law.

2.3. **Bylaws.** The Bylaws of Surviving Company as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect as the Bylaws of the Surviving Corporation until duly amended in accordance with the provisions thereof and applicable law.

2.4. **Directors and Officers.** The directors and officers of Surviving Company immediately prior to the Effective Date of the Merger shall be the directors and officers of the Surviving Corporation until their successors shall have been duly elected and qualified or until as otherwise provided by law, the Articles of Incorporation of the Surviving Corporation, or the Bylaws of the Surviving Corporation.

3. MANNER OF CONVERSION OF STOCK

3.1. **Merging Company Common Stock.** Upon the Effective Date of the Merger, each share of Merging Company Common Stock issued and outstanding immediately prior thereto shall, by virtue of the Merger and without any action by the Constituent Corporations, the Sole Shareholder, or any other person, be canceled, extinguished, and cease to exist, and each shareholder shall cease to have any rights with respect thereto.

3.2. Surviving Company Common Stock.

(a) Upon the Effective Date of the Merger, each share of common stock of Surviving Company issued and outstanding immediately prior thereto that is held by a shareholder other than Colin M. Henderson, Trustee of the WinCo Foods, Inc. Employee Stock Ownership Plan (the "ESOP"), by virtue of the Merger and without any action by Surviving Company, be automatically canceled, extinguished, and converted into and exchanged for (the "Converted Shares"), as more particularly provided for and limited

by the terms of this Agreement, the right to receive twenty nine dollars (\$29.00) per share, in cash or immediately available funds (the "Merger Consideration"). At and after the Effective Date of the Merger, the Converted Shares and certificates representing the Converted Shares shall be deemed for all purposes to evidence only the right to receive the Merger Consideration and holders of the Converted Shares shall, subject to any dissenters' rights as provided by the Idaho Act, possess no right to vote, receive dividends, distributions, or any other consideration in respect of the common stock of the Surviving Company, and the holders of the Converted Shares shall not be shareholders of the Surviving Corporation.

(b) Upon the Effective Date of the Merger and without any action by Surviving Company, the shares of common stock of Surviving Company issued and outstanding to the ESOP shall remain issued and outstanding.

3.3. **Rights of Option Holders.** Upon the Effective Date of the Merger and without any action by Surviving Company, all unexercised options to purchase common stock of Surviving Company pursuant to the 1995 Stock Option Plan (the "Plan") shall be canceled and the holders of such options shall have no further rights under the Plan.

3.4. **Rights of Bonus Plan Participants.** The Surviving Company's 2000 Stock Bonus Plan (the "Bonus Plan") was terminated effective March 12, 2004 and participants in the Bonus Plan have no further rights.

3.5. **Cancellation of Treasury Shares.** Upon the Effective Date of the Merger and without any action by Surviving Company, all treasury shares shall be canceled.

4. GENERAL

4.1. **Covenants of Merging Company.** Merging Company covenants and agrees that it will, on or before the Effective Date of the Merger:

(a) File any and all documents with the appropriate tax authority of the state of Idaho necessary for the assumption by Surviving Company of all of the corporate and/or franchise tax liabilities of Merging Company; and

(b) Take such other actions as may be required by the Idaho Act.

4.2. **Further Assurances.** From time to time, as and when required by Surviving Company or by its successors or assigns, there shall be executed and delivered on behalf of Merging Company such deeds and other instruments, and there shall be taken or caused to be taken by Surviving Company and Merging Company such further and other actions, as shall be appropriate or necessary in order to vest or perfect in or conform of record or otherwise by Surviving Company the title to and possession of all the property, interests, assets, rights, privileges, immunities, powers, franchises and authority of Merging Company and otherwise to carry out the purposes of this Agreement, and the officers and directors of Surviving Company are fully authorized in

the name and on behalf of Merging Company or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

4.3. **Abandonment.** At any time before the Effective Date of the Merger, this Agreement may be terminated and the Merger may be abandoned for any reason whatsoever by the Boards of Directors of Merging Company and Surviving Company, notwithstanding the approval of this Agreement by the shareholders of Merging Company or by the shareholders of Surviving Company, or by both.

4.4. **Amendment.** The Boards of Directors of the Constituent Corporations may amend this Agreement at any time prior to the filing of this Agreement (or a certificate in lieu thereof) with the Secretary of State of the state of Idaho.

4.5. **Registered Office.** The registered office of the Surviving Corporation in the state of Idaho is located at 650 N. Armstrong Place, Boise, Idaho, 83704, and Gary R. Piva is the registered agent of the Surviving Corporation at such address.

4.6. **Agreement.** Executed copies of this Agreement will be on file at the principal place of business of the Surviving Corporation at 650 N. Armstrong Place, Boise, Idaho 83704, and copies thereof will be furnished to any shareholder of either Constituent Corporation, upon request and without cost.

4.7. **Governing Law.** This Agreement shall in all respects be construed, interpreted and enforced in accordance with and governed by the laws of the state of Idaho and, so far as applicable, the merger provisions of the Idaho Act.

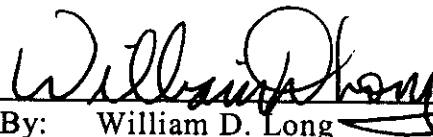
4.8. **Counterparts.** In order to facilitate the filing and recording of this Agreement, the same may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same instrument.

[Signature Page Follows.]

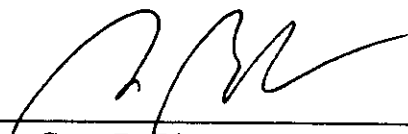
IN WITNESS WHEREOF, this Agreement, having first been approved by resolutions of the Boards of Directors of Surviving Company and Merging Company and by their respective shareholders, is hereby executed on behalf of each such two corporations and attested by their respective officers thereunto duly authorized.

SURVIVING COMPANY:

**WinCo Foods, Inc.,
an Idaho corporation**

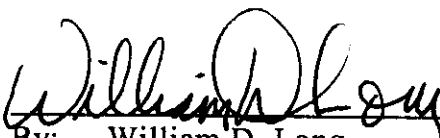

By: William D. Long
Chairman and Chief Executive Officer

ATTEST:

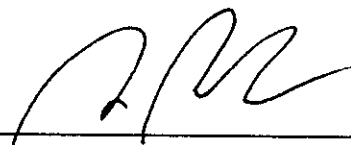

By: Gary R. Piva
Secretary and Chief Financial Officer

MERGING COMPANY:

**WinCo Foods Merger Company,
an Idaho corporation**


By: William D. Long
President

ATTEST:


By: Gary R. Piva
Secretary