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**CERTIFICATE OF MERGER
AND
WAIVER OF MAILING OF
AGREEMENT AND PLAN OF MERGER**

We the undersigned, John W. Parson and Douglas B. Peterson, and each of us, hereby certify that:

1. We are, and at all times mentioned herein were, the President, Chief Executive Officer and Assistant Secretary, respectively, of Jack B. Parson Companies.
2. Jack B. Parson Companies is the sole and only shareholder of Idaho Concrete Company, Inc. a corporation organized and existing under the laws of the State of Idaho.
3. The Agreement and Plan of Merger of Idaho Concrete Company, Inc. and Jack B. Parson Companies in the form attached hereto is approved by the shareholder of Idaho Concrete Company, Inc. and the shareholder of Idaho Concrete Company, Inc. hereby waives the requirement of the thirty (30) day prior mailing of the Agreement and Plan of Merger, prior to delivery of the Agreement and Plan of Merger to the Office of the Secretary of State for the State of Idaho, provided by Section 30-1-1104(4) of the Idaho General Business Corporations Act.

JACK B. PARSON COMPANIES

By: John W. Parson

John W. Parson
President and Chief Executive Officer

And: Douglas B. Peterson

Douglas B. Peterson
Assistant Secretary

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JAN 5 8 57 AM '00

AGREEMENT AND PLAN OF MERGER
OF
IDAHO CONCRETE COMPANY, INC. INTO AND WITH
JACK B. PARSON COMPANIES

This AGREEMENT AND PLAN OF MERGER AGREEMENT ("Merger Agreement") is made and entered into as of the 1st day of December, 1999, by and between Idaho Concrete Company, Inc., a corporation organized and existing under the laws of the State of Idaho ("ICCO"), and Jack B. Parson Companies, a corporation organized and existing under the laws of the State of Utah ("JBP"), both parties sometimes being referred to as the "Constituent Corporations".

Whereas the aggregate number of shares of ICCO is 93,513 shares of capital stock; and

Whereas the aggregate number of shares of JBP is 1000 shares of Class A Common Stock and 11,969 of Class B Common Stock both at a par value of \$1.00 each; and

Whereas ICCO is a wholly owned subsidiary of JBP by virtue of JBP's ownership of 100% of the capital stock of ICCO;

Now therefore, in consideration of the above and the mutual covenants and agreements set forth herein, the parties agree as follows:

1.0 Merger. Subject to the terms and conditions of this Merger Agreement and the Stock Purchase Agreement dated the 8th day of April 1999, at the Effective Time (as hereinafter defined), ICCO will be merged into and with Jack B. Parson Companies together with all of its properties (real, personal and mixed) easements, licenses and interests of every kind, rights, privileges, powers, and franchises, of a public as well as of a private nature, exemptions and all other assets of every kind and nature all in accordance with Section 30-1-1101 and 30-1-1104 of the Idaho General Business Corporations Act. JBP shall be the Surviving Corporation of the Merger ("Surviving Corporation") and shall continue to be governed by the laws of the State of Utah. The name of the Surviving Corporation shall be Jack B. Parson Companies.

2.0 Effective Time. The Merger shall become effective at the time and date which is the later of the time at which (i) the Idaho Certificate of Merger is accepted for filing with the Idaho Secretary of State (or such time as is specified therein) and (ii) the Utah Certificate of Merger is filed, if required, with the Secretary of State of the State of Utah (or such other time as is specified therein)

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(the "Effective Time"). The Surviving Corporation shall thereafter file, or cause to be filed, the Idaho Certificate of Merger in the office of the Clerk of Canyon County and in the office of the official who is the recording officer of each other county in the State of Idaho in which real property of ICCO is situated and in such additional counties as are required in the State of Oregon where ICCO in which real property of ICCO is situated.

3.0 Surviving Corporation Articles of Incorporation/Bylaws. The Articles of Incorporation and Bylaws of JBP as in effect immediately prior to the Effective Time continue as the Articles of Incorporation and Bylaws of the Surviving Corporation.

4.0 Directors. The Directors of JBP shall be the Directors of the Surviving Corporation until their successors are duly elected and qualified under the Bylaws of the Surviving Corporation.

5.0 Officers. Jack B. Parson, Jr. shall be Chairman of the Board and John W. Parson shall be President and Chief Executive Officer of the Surviving Corporation until their successors are duly elected or sooner their death, retirement, resignation or removal in accordance with the regulations of the Surviving Corporation.

6.0 Manner and Basis of Converting Shares. Each share of capital stock of ICCO outstanding at the Effective Time shall cease to be outstanding and shall be converted, by virtue of the application of an exchange ratio, wherein 159.91 shares of ICCO shall equal each share of Surviving Corporation Class B Common Stock, without the issuance or exchange of new shares or share certificates.

7.0 Cancellation of ICCO Shares. All authorized and outstanding capital stock of ICCO, such shares being owned in their entirety by JBP, and all rights in respect thereof, shall be cancelled forthwith on the Effective Time, and the certificates representing such shares shall be surrendered and canceled.

8.0 Termination of Plan. This Merger Agreement may be terminated, and the Merger abandoned, any time prior to the Effective Time by the parties hereto, notwithstanding approval of this Merger by the shareholders of the Constituent Corporations.

9.0 Amendment. To the extent permitted by law, this Merger Agreement maybe amended by a subsequent writing signed by each of JBP and ICCO upon the approval of the Boards of Directors of each of JBP and ICCO. Each of JBP and ICCO may, without approval of their respective Boards of Directors, make such technical changes to this Merger Agreement, not inconsistent with the purposes


hereof, as may be required to effect or facilitate the purposes of this Merger Agreement and to effect or facilitate any filing or recording required for the consummation of any of the transactions contemplated hereby or thereby.


10.0 Approval. To the extent required by applicable law, this Merger Agreement shall be submitted to the shareholders of the Constituent Corporations for approval. If and when such required approval is obtained, the proper officers of each corporation shall, and are hereby authorized and directed to, perform all such further acts and execute and deliver to the proper authorities for filing all documents, as the same may be necessary or proper to render effective the merger contemplated by this Plan and Agreement.

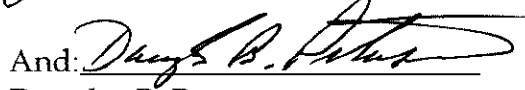
IN WITNESS WHEREOF, each of the parties has caused this Merger Agreement to be executed on its behalf by its officers thereunto duly authorized as of the day and year first above written.

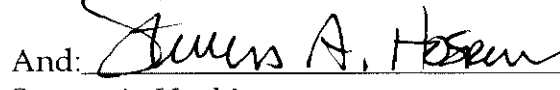
JACK B. PARSON COMPANIES

IDAHO CONCRETE COMPANY, INC.

By: 
John W. Parson
President Chief Executive Officer

By: 
Rod Griffiths
Senior Vice President

And: 
Douglas B. Peterson
Asst. Secretary

And: 
Steven A. Hoskins
Asst. Secretary