

FILED EFFECTIVE

ARTICLES OF MERGER

2005 DEC -5 PM 1:12

OF

MCCULLOCH'S, INC. SECRETARY OF STATE
STATE OF IDAHO

Pursuant to the provisions of Section 30-1-1104 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Merger for the purpose of merging a subsidiary corporation into the undersigned as the surviving corporation:

1. The name of the surviving ("Parent") corporation in the merger is Keystone America, Inc., a corporation organized and existing under the laws of the state of Delaware. The name of the non-surviving ("Subsidiary") corporation in the merger is MCCulloch's, Inc., a corporation organized and existing under the laws of the state of Idaho.
2. The Plan of Merger is as follows:

WHEREAS, Keystone America, Inc. is a Delaware corporation with its principal place of business at 400 N. Ashley Drive, Suite 1900, Tampa, FL 33602; and

WHEREAS, MCCulloch's, Inc., is an Idaho corporation with its principal place of business at 400 N. Ashley Drive, Suite 1900, Tampa, FL 33602; and

WHEREAS, it is desirable and in the best interests of both parties and their shareholders that the properties, businesses, assets, and liabilities of both parties be combined into one surviving corporation which shall be Keystone America, Inc.;

Now, therefore, in consideration of the premises and the mutual agreements herein contained, the parties hereto in accordance with the applicable provisions of the laws of the states of Delaware and Idaho hereby agree as follows:

a. Corporate Parties. The names of the Constituent Corporations are Keystone America, Inc., a Delaware corporation ("Parent") and MCCulloch's, Inc., an Idaho corporation ("Sub"). Parent is the Surviving Corporation in the merger and its name as the Surviving Corporation is Keystone America, Inc. The laws of each of Delaware and Idaho permit such merger.

b. Plan of Merger. The Merger shall become effective as of midnight on December 31, 2005 (the "Effective Time"). The Merger shall have the effect of a merger as set forth in the Delaware General Corporation Law, which shall govern the merger.

IDAHO SECRETARY OF STATE
12/06/2005 05:00
CERT COPY # 3
1 @ 30.00 = 30.00 MERGER # 2
1 @ 10.00 = 10.00 CERT COPY # 3

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Corporation. The Surviving Corporation may, at any time after the Effective Time, take any action (including executing and delivering any document) in the name and on behalf of any of the Constituent Corporations in order to carry out and effectuate the transactions contemplated by this Plan and Agreement of Merger (the "Merger Agreement"). Upon the Merger becoming effective:

(i) The Surviving Corporation shall possess all the rights, privileges, powers, and franchises as well of a public as of a private nature, and shall be subject to all the restrictions, disabilities, obligations, and duties of each of the Constituent Corporations, except as otherwise herein provided, and except as otherwise provided by law;

(ii) The Surviving Corporation shall be vested with all the property, real, personal, or mixed, and all debts due to the Constituent Corporations on whatever account as well as all other things in action or belonging to the Constituent Corporations; and

(iii) All property, rights, privileges, powers, and franchises of the Constituent Corporations shall be thereafter as effectually the property of the Surviving Corporation as they were of the several and respective Constituent Corporations, and the title to any real estate vested by deed or otherwise under the laws of the State of Idaho in any of such Constituent Corporations, shall not revert or be in any way impaired, but all rights of creditors and all liens upon any property of any of the Constituent Corporations shall be preserved unimpaired, limited in lien to the property affected by such liens immediately prior to the effective date of the merger, and all debts, liabilities, obligations, and duties of the Constituent Corporations shall thenceforth attach to, and are hereby assumed by, the Surviving Corporation and may be enforced against it to the same extent as if such debts, liabilities, obligations, and duties had been incurred or contracted by it.

The Certificate of Incorporation and bylaws of Sub shall continue as the Certificate of Incorporation and bylaws of the Surviving Corporation.

The directors and officers of Sub shall be the directors and officers of the Surviving Corporation at and as of the Effective Time (retaining their respective positions and terms of office).

At and as of the Effective Time, each of the Sub Shares issued and outstanding, all of which being owned in their entirety by Parent, and all rights in respect thereof, shall be cancelled, and the certificates representing such shares shall be surrendered to the Surviving Corporation.

At and as of the Effective Time, each of the One Thousand (1,000) shares of Common Stock, no par value per share, of Sub issued and outstanding shall be automatically deemed to have been converted into one share of Common

Stock, \$0.01 par value, of the Surviving Corporation, without the issuance or exchange of new shares or share certificates.

As a result of the merger the stated capital of the Surviving Corporation shall be unchanged.

c. Capitalization of Constituent Corporations. The respective designations and numbers of shares of each class and series of capital stock of the Constituent Corporations outstanding on the date of this Merger Agreement is as follows:

<u>Name of Corporation</u>	<u>Designation of Shares</u>	<u>Number of Shares Outstanding</u>
Parent	Common Stock, \$0.01 par value	1,000
Sub	Common Stock, no par value	1,000

The holders of the outstanding shares of Common Stock of each of the Constituent Corporations are entitled to vote upon the merger. In order to adopt the Merger Agreement, the affirmative vote of the holders of at least a majority of the outstanding shares of the Common Stock of each of the Constituent Corporations will be required.

d. Terminations or Abandonment. The Merger Agreement may be terminated and abandoned at any time prior to the filing of these Articles of Merger by mutual consent of the Boards of Directors of the Constituent Corporations.

e. Approval of Shareholders. This Merger Agreement shall be submitted to the shareholders of Parent and Sub for approval as required by the laws of Delaware and Idaho respectively. 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 of Merger.

3. The Plan of Merger was approved by resolution adopted by the board of directors of Keystone America, Inc.

A copy of the plan of merger has been mailed to each shareholder of the subsidiary, except those shareholders who have previously waived the mailing requirement in writing, pursuant to Section 30-1-1104 of the Idaho Business Corporation Act. Said mailing was at least thirty (30) days prior to the date these Articles are being submitted to the Idaho Secretary of State for filing.

4. The approval of the shareholders of the subsidiary and parent corporations was not required.
5. No amendment is made to the charter of the surviving corporation as part of the merger.
6. MCCulloch's, Inc. has complied with the applicable provisions of the laws of the state of Idaho under which it is incorporated, and such laws permit this merger.

In witness whereof, said Keystone America, Inc., a corporation existing under the laws of the State of Delaware has caused this Plan and Agreement of Merger to be executed in its name by its President as of this 1st day of December, 2005.

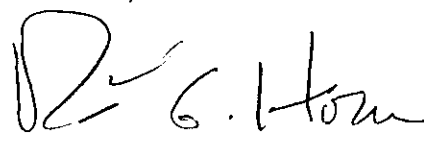
Keystone America, Inc.

By: 
Robert G. Horn, President

[no seal]

In witness whereof, said MCCulloch's, Inc., a corporation existing under the laws of the State of Idaho has caused this Plan and Agreement of Merger to be executed in its name by its President as of this 1st day of December, 2005.

MCCulloch's, Inc.

By: 
Robert G. Horn, President

[no seal]