

ARTICLES OF MERGER OF VALLEY COLD STORAGE AND TRANSPORTATION,  
INC., WITH AND INTO SPI TRANSPORTATION, INC.

The undersigned domestic corporations do hereby execute the following Articles of Merger pursuant to Sections 30-1-1101, et seq., of the Idaho Business Corporation Act for the purpose of merging VALLEY COLD STORAGE AND TRANSPORTATION, INC., an Idaho corporation, with and into SPI TRANSPORTATION, INC., an Idaho corporation.

1. The name of each of the undersigned corporations and the state in which each is incorporated are as follows:

<u>Name of Corporation</u>	<u>State of Incorporation</u>
SPI Transportation, Inc.	Idaho
Valley Cold Storage and and Transportation, Inc.	Idaho

2. The name which the Surviving Corporation is to have after the merger will be "SPI TRANSPORTATION, INC."

3. This merger is permitted under the laws of the State of Idaho. SPI TRANSPORTATION, INC., and VALLEY COLD STORAGE AND TRANSPORTATION, INC., have complied with the applicable provisions of the laws of the State of Idaho.

4. The AGREEMENT AND PLAN OF MERGER OF VALLEY COLD STORAGE AND TRANSPORTATION, INC., AND SPI TRANSPORTATION, INC., (the "AGREEMENT AND PLAN OF MERGER") is set forth in Exhibit 1 attached hereto and incorporated herein by reference.

5. The Board of Directors of SPI TRANSPORTATION, INC., the Surviving Corporation in the merger, approved and adopted the AGREEMENT AND PLAN OF MERGER by written consent on 31 December 2007 and directed that such document be submitted to a vote of its shareholders. The Board of Directors of VALLEY COLD STORAGE AND TRANSPORTATION, INC., approved and adopted the AGREEMENT AND PLAN OF MERGER by written consent on 31 December 2007 and directed that such document be submitted to a vote of its shareholders. The shareholders of SPI TRANSPORTATION, INC., and VALLEY COLD STORAGE AND TRANSPORTATION, INC., respectively, duly approved and adopted the AGREEMENT AND PLAN OF MERGER by written consent on 31 December 2007 in the manner prescribed by law.

6. The number of shares outstanding and the number of shares of each corporation entitled to vote on the AGREEMENT AND PLAN OF MERGER were as follows:

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IDAHO SECRETARY OF STATE  
12/31/2007 05:00  
CK: 4644 CT: 67348 BH: 1892030  
1 @ 30.00 = 30.00 MERGER # 2

FILED EFFECTIVE  
07 DEC 31 AM 9:36  
SECRETARY OF STATE  
STATE OF IDAHO

0161884

<u>Name of Corporation</u>	<u>No. of Shares Outstanding</u>	<u>No. of Shares Entitled to Vote</u>
SPI Transportation, Inc.	5,000	5,000
Valley Cold Storage and Transportation, Inc.	1,000	1,000

8. The Charter of SPI TRANSPORTATION, INC., will not be amended in conjunction with the merger.

9. These ARTICLES OF MERGER, and the AGREEMENT AND PLAN OF MERGER incorporated herein by reference, shall be effective as of 31 December 2007 pursuant to Section 30-1-1106 of the Idaho Business Corporation Act, and the merger therein contemplated shall be deemed to be completed and consummated at said time.

IN WITNESS WHEREOF, these ARTICLES OF MERGER have been signed by the President and Secretary (or Assistant Secretary) of SPI TRANSPORTATION, INC., and by the President and Secretary (or Assistant Secretary) of VALLEY COLD STORAGE AND TRANSPORTATION, INC., each thereunto duly authorized, as of the 31 day of December 2007.

SPI TRANSPORTATION, INC.

By: Dari L. Smith  
Its: President

By: Michael R. Smith  
Its: Secretary

VALLEY COLD STORAGE AND TRANSPORTATION, INC.

By: Dari L. Smith  
Its: President

By: Michael R. Smith  
Its: Secretary

AGREEMENT AND PLAN OF MERGER OF VALLEY COLD STORAGE AND  
TRANSPORTATION, INC. WITH AND INTO SPI TRANSPORTATION, INC.

THIS AGREEMENT AND PLAN OF MERGER is made and entered into as of December 2007, by and between VALLEY COLD STORAGE AND TRANSPORTATION, INC. ("VALLEY COLD"), a corporation organized and existing under the laws of the State of Idaho (VALLEY COLD being hereinafter sometimes referred to as the "Merging Corporation") and SPI TRANSPORTATION, INC. ("SPI"), a corporation organized and existing under the laws of the State of Idaho (SPI being hereinafter sometimes referred to as the "Surviving Corporation"), said two corporations being hereinafter sometimes referred to collectively as the "Constituent Corporations";

WHEREAS, the Board of Directors and Shareholders of each of the Constituent Corporations deem it advisable and in the best interests of the Constituent Corporations that VALLEY COLD be merged with and into SPI, with SPI being the Surviving Corporation, under and pursuant to the laws of the State of Idaho and on the terms and conditions set forth herein;

NOW THEREFORE, the parties hereto agree as follows:

ARTICLE I-MERGER

1.1 VALLEY COLD shall be merged with and into SPI in accordance with the laws of the State of Idaho. The separate corporate existence of VALLEY COLD shall thereby cease, and SPI shall be the Surviving Corporation.

1.2 The name which the Surviving Corporation is to have after the merger shall be "SPI Transportation, Inc."

1.3 On the Effective Time (as defined in Section 2.1 below), the separate existence of the Merging Corporation shall cease. Except as herein otherwise specifically set forth, from and after the Effective Time the Surviving Corporation shall possess all of the rights, privileges, immunities and franchises, to the extent consistent with its Articles of Incorporation, of the Constituent Corporations. All the rights, privileges, powers and franchises of the Merging Corporation, of a public as well as of a private nature, and all property, real, personal, and mixed of the Merging Corporation, and all debts due on whatever account to it, including all choses in action and all and every other interest of or belonging to it, shall be taken by and deemed to be transferred to and vested in the Surviving Corporation without further act or deed; and all such property, rights, privileges, immunities and franchises, of a public as well as of a private nature, and property of the Surviving Corporation as they were of the Merging Corporation.

AGREEMENT AND PLAN OF MERGER OF VALLEY COLD STORAGE AND  
TRANSPORTATION, INC., WITH AND INTO SPI TRANSPORTATION, INC.-1

EXHIBIT 1

1.4 From and after the Effective Time, the Surviving Corporation shall be subject to all the duties and liabilities of a corporation organized under the Idaho Business Corporation Act and shall be liable and responsible for all the liabilities and obligations of the Constituent Corporations. The rights of the creditors of the Constituent Corporations, or of any person dealing with such corporations, or any liens upon the property of such corporations, shall not be impaired by this merger, and any claim existing or action or proceeding pending by or against either of such corporations may be prosecuted to judgment as if this merger had not taken place, or the Surviving Corporation may be proceeded against or substituted in place of the Merging Corporation. Except as otherwise specifically provided to the contrary herein, the identity, existence, purposes, powers, franchises, rights, immunities and liabilities of the Surviving Corporation shall continue unaffected and unimpaired by the merger.

## ARTICLE II-TERMS AND CONDITIONS OF THE MERGER

The terms and conditions of the merger shall be as follows:

2.1 The merger shall become effective as of 31 December 2007, as identified in the Articles of Merger pursuant to Section 30-1-1106 of the Idaho Business Corporation Act. The time and date of such effectiveness is referred to in this Agreement as the "Effective Time."

2.2 Prior to the Effective Time, the Constituent Corporations shall take all such action as shall be necessary or appropriate in order to effect the merger. If at any time after the Effective Time, the Surviving Corporation shall determine that any further conveyance, assignment or other documents or any further action is necessary or desirable in order to vest in, or confirm to, the Surviving Corporation full title to all of the property, assets, rights, privileges and franchises of the Constituent Corporations, or either of them, the officers and directors of the Constituent Corporations shall execute and deliver all such instruments and take all such further actions as the Surviving Corporation may determine to be necessary or desirable in order to vest in and confirm to the Surviving Corporation title to and possession of all such property, assets, rights, privileges, immunities and franchises, and otherwise to carry out the purposes of this Agreement and Plan.

2.3 Subsequent to approval of the Plan by the shareholders of the Constituent Corporations, the Plan may not be amended to change:  
(a) the amount or kind of shares or other securities, interests, obligations, rights to acquire shares, other securities or interests, cash or other property to be issued by the Surviving Corporation or to be received under the Plan by the shareholders

of or owners of interests in any party to the share exchange; or  
(b) any of the other terms or conditions of the Plan if the  
change would adversely affect such shareholders in any material  
respect.

#### ARTICLE III-CHARTER AND BYLAWS; DIRECTORS AND OFFICERS

3.1 The Articles of Incorporation of SPI, as in effect immediately prior to the Effective Time, shall after the merger, continue to be the Articles of Incorporation of the Surviving Corporation until duly amended in accordance with law, and no change to such Articles of Incorporation shall be effected by the merger.

3.2 The Bylaws of SPI, as in effect immediately prior to the Effective Time, shall, after the Bylaws of the Surviving Corporation until duly amended in accordance with law, and no change to such Bylaws shall be effected by the merger.

3.3 The persons who are the Directors and officers of SPI immediately prior to the Effective Time shall, after the merger, continue as the Directors and officers of the Surviving Corporation without change, to serve, subject to the provisions of the Bylaws of the Surviving Corporation, until their successors have been duly elected and qualified in accordance with the laws of the State of Idaho and the Articles of Incorporation and Bylaws of the Surviving Corporation.

#### ARTICLE IV-CONVERSION OF SHARES

4.1 The Surviving Corporation presently has issued an outstanding Five Thousand (5,000) shares of One Hundred Dollar (\$100.00) par value common stock. ("SPI Common"), which shares of Common are the only outstanding shares of the Surviving Corporation.

4.2 The Merging Corporation presently has issued an outstanding One Thousand (1,000) shares of Ten Dollar (\$10.00) par value common stock.

4.3 At the Effective Time, each issued and outstanding share of Valley Cold Common shall receive Twenty-Five Cents (\$0.25) per share owned. At the Effective Time, such issued and outstanding shares of SPI Common shall remain in the same percentages; to wit: Mike owning 49% and Dori owning 51%, as existed immediately prior to the Effective Time. At the Effective Time, each holder of an outstanding certificate or certificates theretofore representing shares of Valley Cold Common may, but shall not be required to, surrender the same to the Surviving Corporation for cancellation or transfer, and each such holder or transferee will be entitled to receive Twenty-Five Cents (\$0.25) for every one (1) share of Valley Cold Common previously represented by the

stock certificates surrendered. Until so surrendered or presented for transfer, each outstanding certificate which prior to the Effective Time represented Valley Cold Common shall be deemed and treated for all corporate purposes to represent the ownership of One (1) share of VALLEY COLD Common. No other cash, shares, securities or obligations will be distributed or issued upon surrender of Valley Cold Common.

#### ARTICLE V-MISCELLANEOUS

5.1 Notwithstanding anything herein to the contrary, the Board of Directors of either of the Constituent Corporations may, in their sole discretion and at any time prior to the filing with the Secretary of State of Idaho of the necessary Articles of Merger giving effect to the merger, by resolution duly adopted, abandon the merger if it shall deem such action necessary, desirable and in the best interests of the respective Constituent Corporation. In the event of such determination and the abandonment of this Agreement and Plan pursuant to the provisions of this Paragraph 5.1, the same shall become null and void and shall have no further effect. Such termination shall not give rise to any liability on the part of either of the Constituent Corporations or its Directors, officers or shareholders in respect of this Agreement and Plan.

5.2 The Shareholders of SPI and VALLEY COLD dissenting to the Agreement and Plan shall be entitled, pursuant to the Idaho Business Corporation Act, to be paid the fair value of their shares upon compliance with such statutory sections.

5.3 This Agreement and Plan embodies the entire agreement between the parties hereto and there are no agreements, understandings, restrictions or warranties between the parties hereto other than those set forth herein or herein provided for.

IN WITNESS WHEREOF, this Agreement and Plan has been signed by the duly authorized officers of the Constituent Corporations pursuant to the authorization by the Board of Directors and Shareholders of the Constituent Corporations, all as of the day and year first above written.

SPI TRANSPORTATION, INC.

By: Michael R. Smith  
Its: C.E.O.

By: Daniel Smith  
Its: President

VALLEY COLD STORAGE AND TRANSPORTATION, INC.

By: Michael R. Smith  
Its: C.E.O.

By: Daniel Smith  
Its: President