



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 _____
JDC, INC., an Idaho corporation,

into SUMMERS FUNERAL HOME, INC., an Idaho corporation,
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 July 5, 19 91.



Pete T. Cenarrusa

SECRETARY OF STATE

Ray J. Cook
Corporation Clerk

JUL 5 11 24 AM '91
SECRETARY OF STATE

ARTICLES OF MERGER OF
JDC, INC. INTO SUMMERS FUNERAL HOME, INC.

Pursuant to the provisions of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging them into one corporation.

1. The following plan of merger was approved by the shareholders of each of the undersigned corporation in the manner prescribed by the Idaho Business Corporation Act.

A. Upon the adoption and approval of this merger by the respective shareholders of the constituent corporations, the facts shall be certified and articles of merger filed and recorded in the manner prescribed by the Idaho Business Corporation Act.

B. The merger of JDC, Inc., into Summers Funeral Home, Inc., shall become effective as of October 31, 1990. Such shall be referred to as the "merger date" and articles of merger shall be filed with the office of the Secretary of State of the state of Idaho.

C. The corporate name of Summers Funeral Home, Inc., the constituent corporation whose corporate existence is to survive this merger and continue thereafter as the surviving corporation, and its identity existence, purposes, powers, objects, franchises, rights, and annuities, shall continue unaffected and unimpaired by this merger. This includes the specific provision added to the purposes clause of the Articles of Incorporation, that Summers Funeral Home, Inc., may conduct an insurance agency in the state of Idaho.

D. On the merger date, the separate existence of JDC, Inc., except insofar as continued by statute or as necessary to wind up the

corporate affairs, shall cease.

E. From and after the merger date, the present bylaws of Summers Funeral Home, Inc., shall be and become the bylaws of the surviving corporation until they should be altered, amended, or repealed, or until new bylaws shall be adopted in accordance with the provisions of law.

F. From and after the merger date, the Stock Redemption Agreement of January 2, 1987, by and between JDC, Inc., and Carlos D. Bennett, James B. Maguire, and David B. Yraguen, heretofore entered, shall remain in full force and effect and shall be construed to apply to all shares of Summers Funeral Home, Inc., owned by the respective shareholders thereof.

G. The number of directors of Summers Funeral Home, Inc., who shall hold office until their successors have been duly elected and qualified shall remain at three, and the same shall be David B. Yraguen, James B. Maguire, and Carlos D. Bennett. The current officers of JDC, Inc., to-wit, David B. Yraguen, President, James B. Maguire, Vice President, and Carlos D. Bennett, Secretary-Treasurer, shall remain as the President, Vice-President, and Secretary-Treasurer respectively, of Summers Funeral Home, Inc.

H. The first annual meeting date of the shareholders of Summers Funeral Home, Inc., after the merger date shall be October 31, 1991, and the 31st day of October of each year thereafter.

I. The manner and basis of converting the shares of stock of JDC, Inc., into shares of stock of the surviving corporation, Summers Funeral Home, Inc., are as follows:

a. It is understood that the issued and outstanding shares

of Summers Funeral Home, Inc., constitute 6,171 in the name of A. Dale McMurtrey, and 6,170 in the name of Shirley L. McMurtrey, for a total of 12,341 shares. There shall be issued, 4,936.4 shares to David B. Yraguen, 4,936.4 shares to James B. Maguire, and 2,468.2 shares to Carlos D. Bennett. A. Dale McMurtrey and Shirley L. McMurtrey, husband and wife, shall agree to substitute collateral pursuant to the escrow agreement for the sale of corporate stock by allowing withdrawal of the stock certificates contained in the escrow being held by Pioneer Title Company of Boise, Idaho, and to substitute therefore, a recorded deed of trust covering the corporate real property with a request for reconveyance executed thereon. Should default be made in the provisions of the escrow agreement for the sale of corporate stock, as modified by this plan of merger, then such deed of trust shall be returned to A. Dale McMurtrey and Shirley L. McMurtrey who shall be entitled to foreclose the same in accordance with the laws of the state of Idaho. It is understood that as of October 31, 1990, the sum due and owing on such contract is the sum of \$721,850.00 which is hereby reaffirmed as an individual obligation of Summers Funeral Home, Inc., as the surviving corporation.

J. On the merger date all property, real, personal and mixed, and all debts and liabilities now owned by JDC, Inc., shall be assumed by and belong to Summers Funeral Home, Inc., as surviving corporation.

K. The registered agent of Summers Funeral Home, Inc., shall be David B. Yraguen and the resident office of the corporation shall be 1205 West Bannock Street, Boise, Idaho 83702.

2. 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 the plan are as follows:

<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>	<u>Designation of Class</u>	<u>Number of Shares</u>
Summers Funeral Home, Inc.	12,341	Common	All
JDC, Inc.	100	Common	All

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

<u>Name of Corporation</u>	<u>Total Voted For</u>	<u>Total Voted Against</u>
Summers Funeral Home, Inc.	12,341	0
JDC, Inc.	100	0

Dated this 31 day of JANUARY, 1991.

SUMMERS FUNERAL HOME, INC.

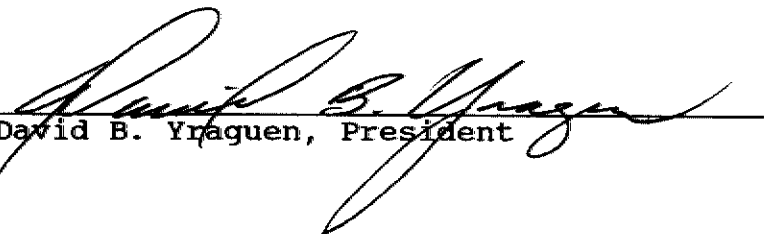
by 
David B. Yraguen, President

Attest



Carlos D. Bennett, Secretary

JDC, INC.,

by


David B. Yraguen, President

Attest


Carlos D. Bennett, Secretary

STATE OF IDAHO)
) .ss
COUNTY OF ADA)

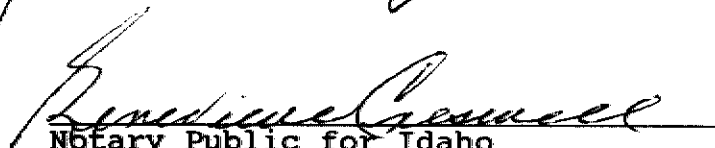
David B. Yraguen, being first duly sworn on oath, deposes and says:

That he is the President of Summers Funeral Home, Inc, and actively engaged in the management and operation of said corporation.

That he has read the above and foregoing Articles of Merger, knows the contents thereof and believes the facts therein stated to be true and correct to the best of his knowledge.


David B. Yraguen

SUBSCRIBED AND SWORN to before me, this 31 day of January, 1991.


Notary Public for Idaho
Residing at Boise, Idaho
My commission expires: Sept 16, 1992

STATE OF IDAHO)
) .ss
COUNTY OF ADA)

Carlos D. Bennett, being first duly sworn on oath, deposes and says:


That he is the Secretary of Summers Funeral Home, Inc, and actively engaged in the management and operation of said corporation.

That he has read the above and foregoing Articles of Merger, knows the contents thereof and believes the facts therein stated to be true and correct to the best of his knowledge.



Carlos D. Bennett

SUBSCRIBED AND SWORN to before me, this 31 day of January, 1991.



Notary Public for Idaho
Residing at Boise, Idaho
My commission expires: Sept 16, 1992

STATE OF IDAHO)
) .ss
COUNTY OF ADA)

David B. Yraguen, being first duly sworn on oath, deposes and says:


That he is the President of JDC, Inc., and actively engaged in the management and operation of said corporation.

That he has read the above and foregoing Articles of Merger, knows the contents thereof and believes the facts therein stated to be true and correct to the best of his knowledge.



David B. Yraguen

SUBSCRIBED AND SWORN to before me, this 31 day of January, 1991.


Notary Public for Idaho
Residing at Boise, Idaho
My commission expires: Sept. 16, 1992

STATE OF IDAHO)
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COUNTY OF ADA)


Carlos D. Bennett, being first duly sworn on oath, deposes and says:

That he is the Secretary of JDC, Inc., and actively engaged in the management and operation of said corporation.

That he has read the above and foregoing Articles of Merger, knows the contents thereof and believes the facts therein stated to be true and correct to the best of his knowledge.


Carlos D. Bennett

SUBSCRIBED AND SWORN to before me, this 31 day of January, 1991.


Notary Public for Idaho
Residing at Boise, Idaho
My commission expires: Sept. 16, 1992