

JOINT AGREEMENT AND PLAN OF MERGER

JOINT AGREEMENT AND PLAN OF MERGER made this 21st day of September, 1978 by and between VANGAS, INC., a corporation organized and existing under the laws of the State of California, hereinafter referred to as the "Surviving Corporation", and the following corporations, all of which are organized and existing under the laws of the State of Idaho and are wholly owned subsidiaries of the Surviving Corporation:

<u>CORPORATION</u>	<u>SHARES OUTSTANDING</u>
Bannock Vangas, Inc.	2,500 shares of common stock
Liquefied Vangas, Inc.	12,753 shares of common stock
Lost River Vangas, Inc.	1,000 shares of common stock
Salmon River Vangas, Inc.	459 shares of common stock
Snake River Vangas, Inc.	1,500 shares of common stock
Vangas & Appliance Co.	24,000 shares of common stock

hereinafter referred to as the "Merging Corporations".

W I T N E S S E T H:

WHEREAS, the Surviving Corporation owns all of the outstanding stock of the Merging Corporations; and

WHEREAS, the Boards of Directors of the Surviving Corporation and each respective Merging Corporation have determined it to be advisable that the Merging Corporation be liquidated pursuant to section 332 of the Internal Revenue Code of 1954 (260 U. S. C. Sec. 332) and that each Merging Corporation be merged into the Surviving Corporation under the terms and conditions hereinafter set forth, in accordance with applicable provisions of the laws of the States of California and Idaho, which laws permit said merger.

NOW THEREFORE, in consideration of the premises and of the mutual agreements, covenants and provisions hereinafter contained, the parties hereby agree as follows:

1. The Merging Corporations shall merge into the Surviving Corporation and upon the effective date of such merger, the Merging Corporations shall cease to exist and shall no longer exercise their powers, privileges and franchises subject to the laws of the State of Idaho. The Surviving Corporation shall succeed to the property and assets of and exercise all the powers, privileges and franchises of the Merging Corporations and shall assume and be liable for all of the debts and liabilities, if any, of the Merging Corporation upon the effective date of the merger.
2. The shares of the Merging Corporations shall not be converted into shares of the Surviving Corporation, but shall be cancelled and the authorized capital stock of the Surviving Corporation shall not be changed, but shall be and remain the same as before the merger.
3. The state of incorporation of the Surviving Corporation shall be and remain the State of California, and the principal office of the Surviving Corporation in such state shall be and remain 855 North Abby, P. O. Box 11458, Fresno, CA 93773.
4. The officers and directors of the Surviving Corporation shall not be changed as a result of the merger and shall be the same officers and directors in office immediately prior to the effective date of the merger.
5. The name of the Surviving Corporation shall not be changed as a result of the merger.
6. The Surviving Corporation is qualified to transact business as a foreign corporation in Idaho, and intends to do business in such state. The statutory agent for service of process upon the Surviving Corporation in such state shall not be changed as a result of the merger.
7. All provisions of the existing certificate of incorporation of the Surviving Corporation, on file with the Secretary of State of California, shall constitute the certificate of incorporation of the Surviving Corporation upon the effective date of the merger.
8. The Merging Corporations and the Surviving Corporation shall take, or cause to be taken, all action, or do or cause to be done, all things necessary, proper or advisable under the laws of the States of California and Idaho to consummate and make effective the merger.

9. The Surviving Corporation consents to be sued and served with process in the State of Idaho in any proceeding for the enforcement of any obligation of the Merging Corporation.

THIS JOINT AGREEMENT AND PLAN OF MERGER has been duly authorized by the respective Boards of Directors of the Surviving Corporation, in accordance with the laws of the State of California, and of the Merging Corporations, in accordance with the laws of the State of Idaho, and is signed and sealed by duly authorized officers of the Surviving Corporation and by the Board of Directors of the Merging Corporations as of the day and year first above written.

SURVIVING CORPORATION:

VANGAS, INC.

Attest:

Hubert E. Wisener  
Hubert E. Wisener

By

Paul H. Jones  
Paul H. Jones

(SEAL)

Title Assistant Secretary

Title Sr. Vice President  
Administration

MERGING CORPORATIONS:

BANNOCK VANGAS, INC.  
LIQUEFIED VANGAS, INC.  
LOST RIVER VANGAS, INC.  
SALMON RIVER VANGAS, INC.  
SNAKE RIVER VANGAS, INC.  
VANGAS & APPLIANCE CO.

Mark J. Anton  
Mark J. Anton, Director

Robert M. Bragg  
Robert M. Bragg, Director

John H. Nichols, Jr.  
John H. Nichols, Jr., Director

STATE OF CALIFORNIA )  
 ) ss  
COUNTY OF Fresno )

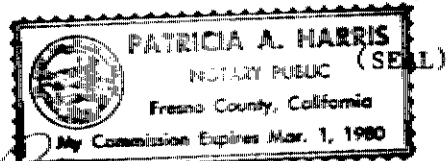
On this 21<sup>st</sup> day of September, 1978, before me, Patricia A. Harris, a Notary Public in and for said county and state, personally appeared Paul H. Jones, who acknowledged himself to be the Senior Vice President, Administration of Vangas, Inc. and the following subsidiaries thereof, and that he, as such officer, stated the foregoing instrument to be the true act and deed of such corporations, and, being authorized to do so, executed the foregoing instrument for the purposes therein contained by signing the name of said corporations by himself as Senior Vice President, Administration:

Bannock Vangas, Inc.  
Liquefied Vangas, Inc.  
Lost River Vangas, Inc.  
Salmon River Vangas, Inc.  
Snake River Vangas, Inc.  
Vangas & Appliance Co.

IN WITNESS WHEREOF, I hereunder set my hand and official seal.

My Commission Expires:

Mar. 1, 1980



Patricia A. Harris  
Notary Public

CERTIFICATION OF SHAREHOLDER APPROVAL

Pursuant to §30-152 of the Idaho Business Corporation Act, the undersigned Assistant Secretary of the Merging Corporations hereby certifies that VANGAS, INC., as sole shareholder of each of the Merging Corporations, approved and adopted the Joint Agreement and Plan of Merger by action taken without a meeting on the 21st day of September, 1978.

MERGING CORPORATIONS:

BANNOCK VANGAS, INC.  
LIQUEFIED VANGAS, INC.  
LOST RIVER VANGAS, INC.  
SALMON RIVER VANGAS, INC.  
SNAKE RIVER VANGAS, INC.  
VANGAS & APPLIANCE. CO.

By



Hubert E. Wisener

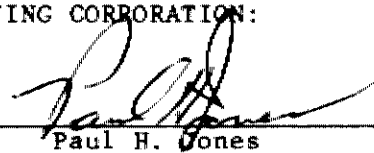
Title

Assistant Secretary

This Joint Agreement and Plan of Merger, so certified by the Assistant Secretary of the Merging Corporations, is hereby duly executed by the Senior Vice President, Administration and the Assistant Secretary of each constituent corporation.

SURVIVING CORPORATION:

By



Paul H. Jones

Title

Senior Vice President  
Administration

By



Hubert E. Wisener

Title

Assistant Secretary

MERGING CORPORATIONS:

BANNOCK VANGAS, INC.  
LIQUEFIED VANGAS, INC.  
LOST RIVER VANGAS, INC.  
SALMON RIVER VANGAS, INC.  
SNAKE RIVER VANGAS, INC.  
VANGAS & APPLIANCE. CO.

By   
Paul H. Jones

Title Senior Vice President  
Administration

By   
Hubert E. Wisener

Title Assistant Secretary