

# State of Idaho

## Department of State

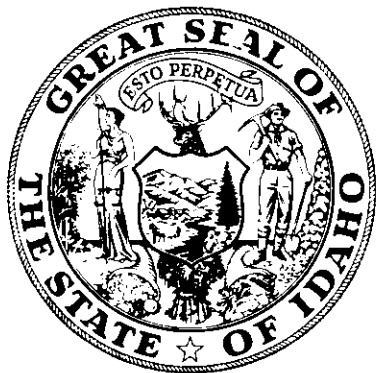
### CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that duplicate originals of Articles of Incorporation of ARTCO, INC.  
an Idaho corporation

into TAYLOR CORPORATION a Minnesota 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 December 12, 1986.



*Pete T. Cenarrusa*  
SECRETARY OF STATE

*[Signature]*  
Corporation Clerk

ARTICLES OF MERGER  
OF  
ARTCO, INC.  
INTO  
TAYLOR CORPORATION

DEC 12 10 16 AM '86  
SECRETARY OF STATE

Pursuant to the provisions of Minnesota Statutes, Chapter 302A, and particularly Section 302A.621 thereof, and Section 30-1-75 of the Idaho Business Corporation Act, the following Articles of Merger are executed on the date hereinafter set forth:

FIRST: Attached hereto as Exhibit A is a copy of the Plan of Merger adopted by resolution approved by the unanimous affirmative vote of the members of the Board of Directors of Taylor Corporation, a Minnesota corporation ("Taylor"), to merge Artco, Inc., an Idaho corporation ("Artco"), into Taylor.

SECOND: Artco has 395 outstanding shares, all of which are owned by Taylor.

THIRD: Taylor, as the sole shareholder of Artco, by its execution of these Articles of Merger, hereby waives (as provided for in Section 30-1-75 of the Idaho Statutes) the receipt by mail of a copy of the Plan of Merger and the 30 day period otherwise required by the provisions said Section 30-1-75 of the Idaho Statutes.

FOURTH: The merger shall be effective at 5:00 p.m. on December 30, 1986, or the date on which these Articles of Merger are filed with the Secretary of State, whichever is later.

Executed on December 8, 1986.

TAYLOR CORPORATION

By Bradley J. Schreier  
Bradley J. Schreier  
President

And Albert Fallenstein  
Albert Fallenstein  
Secretary

STATE OF MINNESOTA )  
COUNTY OF Nicollet ) SS.

On this 8<sup>th</sup> day of December, 1986, before me, a Notary Public within and for said County, personally appeared Bradley J. Schreier and Albert Fallenstein, who, being by me duly sworn, did say that they are the President and Secretary, respectively, of Taylor Corporation, a Minnesota corporation, that the foregoing instrument was signed in behalf of said corporation by authority of its Board of Directors, and said officers acknowledged said instrument to be the free act and deed of said corporation, and that the facts stated therein are true.

(Notarial Seal)

Marjorie K. Pape  
Notary Public

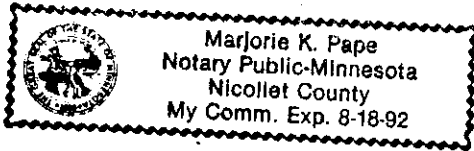


EXHIBIT A

Approval of Plan of Merger

RESOLVED, that the following Plan of Merger of Artco, Inc. ("Artco") into Taylor Corporation ("Taylor") be and it hereby is adopted and approved:

Taylor, as the owner of all of the outstanding shares of Artco, shall merge Artco into Taylor in accordance with the provisions of Section 302A.621 of the Minnesota Statutes and Section 30-1-75 of the Idaho Statutes.

In connection with such merger, Taylor shall assume all of the obligations of Artco outstanding at the effective time of the merger.

The shares of Artco shall not be converted into shares of Taylor but shall, at the effective time of the merger, be surrendered and extinguished without payment of any cash or the delivery of any other consideration.

The effective time of the merger herein provided for shall be 5:00 p.m. on December 30, 1986, or the date on which Articles of Merger are filed with the Secretary of State, whichever is later.

FURTHER RESOLVED, that the President and Secretary of this corporation be and they hereby are authorized and directed to execute Articles of Merger embodying the foregoing Plan and to cause the same to be filed with the Secretary of State of the States of Minnesota and Idaho.

TO: Secretary of State  
State of Idaho  
Boise, Idaho

Sir:

The undersigned, Taylor Corporation, a Minnesota corporation and the surviving corporation pursuant to Articles of Merger effecting the merger of Artco, Inc., an Idaho corporation, into the undersigned, hereby:

1. Agrees that it may be served with process in the State of Idaho in any proceeding for the enforcement of any obligation of Artco, Inc. and in any proceeding for the enforcement of the rights of a dissenting shareholder of Artco, Inc. against the undersigned;

2. Irrevocably appoints the Secretary of State of the State of Idaho as its agent to accept service of process in any such proceeding; and

3. Agrees that it will promptly pay to the dissenting shareholders of Artco, Inc. the amount, if any, to which they shall be entitled under the provisions of the Idaho Business Corporation Act with respect to the rights of dissenting shareholders.

Dated this 8<sup>th</sup> day of December, 1986.

TAYLOR CORPORATION

By Bradley J. Schreier  
Bradley J. Schreier  
President

And Albert Fallenstein  
Albert Fallenstein  
Secretary