

State of Idaho

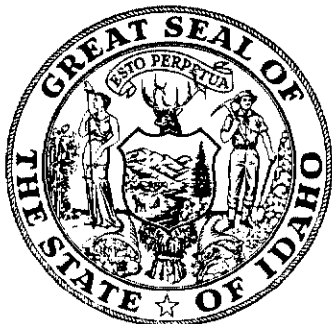
Department of State

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 Merger of ZIRBEL TRANSPORT, INC. and WOOD-BY PRODUCTS, INC.; both Idaho corporations, and GEM CHIP & TRADING CO., LTD.; a Washington corporation, into Z T CORP., an Idaho corporation, duly executed 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: January 09, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By

Shirley J. Clark

ARTICLES OF MERGER

JAN 2 1 27 PM '96

SECRETARY OF STATE
STATE OF IDAHO

OF

Z T CORP.

JAN 9 2 19 PM '96

SECRETARY OF STATE
STATE OF IDAHO

The undersigned officers, having received approval of the various corporations involved have hereby adopted the following Articles of Merger.

Article 1: Plan. Z T Corp. and its wholly owned subsidiaries: Zirbel Transport, Inc., Wood-By Products, Inc., and Gem Chip and Trading Co., Ltd, have adopted a plan of merger effective September 1, 1995.

Z T Corp. owns all the issued and outstanding shares of Zirbel Transport, Inc, Wood-By Products, Inc. and Gem Chip and Trading Co., Ltd. The corporations, through their duly authorized officers, have been instructed to merge the subsidiary corporations into the parent pursuant to Section 30-1-75 of the Idaho Code, as amended.

The plan instructs that all assets, subject to liabilities, shall be transferred to Z T Corp. in exchange for all the shares held by Z T Corp. The shares will be retired and the subsidiary corporations dissolved.

Article 2: Shares Outstanding and Entitled to Vote. The shares outstanding and entitled to vote for each corporations were as follows:

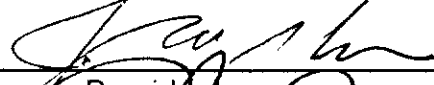
Zirbel Transport, Inc.	129	Shares
Wood-By Products, Inc.	8	Shares
Gem Chip & Trading Co., Ltd.	50	Shares

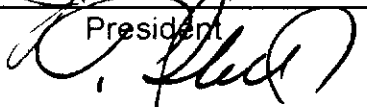
All shares were common and all were owned by the parent Z T Corp.

Article 3: Notice to Shareholders. All shareholders were given a copy of the plan on August 1, 1995.

Article 4: Acceptance of Plan. On September 1, 1995 all shareholders waived notice and adopted the plan by unanimous vote of all shares issued and outstanding. The officers of Z T Corp were instructed to deliver the Article of Merger to the Secretary of State.

Executed at Payette, Idaho on September 1, 1995.



President


Treasurer



Secretary

IDAHO SECRETARY OF STATE
DATE 01/03/1996 0900 26778

CK #: 357 CUST# 63750

MERGER

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