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State of Idaho

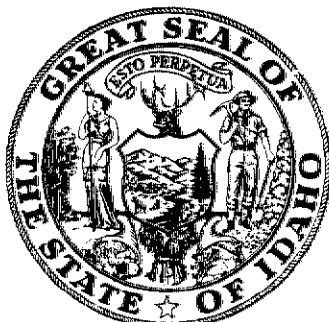
Department of State

CERTIFICATE OF MERGER

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Merger of NORTH IDAHO COMPANIES, LLC, an Idaho limited liability company, into NORTH IDAHO COMPANIES, INC., 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: June 30, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By

Shirley J. Clark

ARTICLES OF MERGER OF
NORTH IDAHO COMPANIES, LLC WITH AND
INTO NORTH IDAHO COMPANIES, INC.

97 JUN 30 PM 2:02
IDAHO SECRETARY OF STATE
06/30/1997 09:00
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The following Articles of Merger are being filed pursuant to Idaho Code Sections 31-1-74 and 53-663, to reflect the merger of North Idaho Companies, LLC, a limited company organized and existing under the laws of the State of Idaho, with and into North Idaho Companies, Inc., a corporation organized and existing under the laws of the State of Idaho.

1. On June 6, 1997, a plan of merger and agreement of merger (Plan) was approved and executed by the unanimous vote of the board of directors of North Idaho Companies, Inc.

2. On June 6, 1997, the Plan was approved and executed by unanimous vote of the holders of Certificates of Membership in North Idaho Companies, LLC.

3. On June 27, 1997, the shareholders of North Idaho Companies, Inc., approved the Plan by unanimous vote of the holders of all Ten (10) outstanding shares of common stock in the corporation. No other class of stock exists in North Idaho Companies, Inc.

4. That copies of said Plan, including the plan of merger and agreement of merger, are attached hereto and incorporated by reference, and are on file at the office of the corporation at 201 N. 8th Street, St. Maries, Idaho; and that a copy of the Plan shall be furnished by the corporation on request and without cost, to any person holding an interest in the corporation or limited liability company.

5. The name of the surviving business entity shall be North Idaho Companies, Inc.

6. That duplicate originals of these Articles of Merger have been delivered to the Idaho Secretary of State for filing.

7. The merger is to be effective upon the date of issuance of the Certificate of Merger by the Idaho Secretary of State.

DATED this 6th day of June, 1997.


VANESSA G. EDWARDS, President
North Idaho Companies, Inc.


VANESSA G. EDWARDS, Member
North Idaho Companies, LLC
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COPY

PLAN OF MERGER BETWEEN
NORTH IDAHO COMPANIES, INC. AND
NORTH IDAHO COMPANIES, LLC

THIS AGREEMENT made this 6th day of June, 1997, between NORTH IDAHO COMPANIES, INC., a corporation organized and existing under the laws of the State of Idaho, having its principal office and place of business at 201 N. 8th Street, City of St. Maries, County of Benewah, State of Idaho 83861, and NORTH IDAHO COMPANIES, LLC, a limited liability company organized and existing under the laws of the State of Idaho, having its principal office and place of business at 201 N. 8th Street, City of St. Maries, County of Benewah, State of Idaho 83861.

1. Surviving/Subsidiary Corporation.

a. North Idaho Companies, LLC, shall be the "subsidiary business entity", and all reference in this plan of merger to subsidiary business entity shall be to North Idaho Companies, LLC.

b. North Idaho Companies, Inc., shall be the "surviving corporation", and all references in this plan of merger to "surviving corporation", shall be to North Idaho Companies, Inc.

2. Purpose.

By this plan of merger, the surviving corporation shall acquire all of the assets of the subsidiary business entity, including all property, both real and personal, which is currently owned by the subsidiary business entity for operation of the following businesses: (1) "The Grub Box" deli; (2) "Sports Outfitters" sporting goods store; (3) "North Idaho Tours" outfitting and guide business; and (4) development interest in the "Shadowy Rivers Lodge" project; such assets being

the sole assets of the subsidiary business entity. The surviving corporation shall acquire all of the above-described assets for the purpose of continuing the business enterprises of the subsidiary business entity. Upon the effective date of the merger, the subsidiary business entity shall cease to exist.

3. Terms and Conditions.

Terms and conditions of the merger are included in a "Merger Agreement Of North Idaho Companies, Inc. and North Idaho Companies, LLC" (Agreement), approved by the board of directors of the surviving corporation and the members of the subsidiary business entity, which shall be submitted to an approval vote of the shareholders of the surviving corporation, pursuant to Idaho Code Section 30-1-73. Such terms and conditions of the Agreement are included herein and incorporated by reference.

4. Management.

a. The Articles of Incorporation of the surviving corporation shall continue to be its Articles of Incorporation following the effective date of the merger, until the same shall be altered or amended.

b. The bylaws of the surviving corporation shall be and remain its bylaws following the effective date of the merger, until altered, amended or repealed.

c. The officers and directors of the surviving corporation in office on the effective date of the merger shall continue in office and shall constitute its directors and officers for the term elected until their respective successors shall be elected or appointed and qualified.

5. Conversion of Shares.

On the effective date of the merger, the Certificates of Membership of each member of the subsidiary business entity, representing the capital contributions made by each

such member to their respective capital accounts in the subsidiary business entity, shall be surrendered to the surviving corporation, and converted into shares of common stock in the surviving corporation, as provided for in the parties' Agreement, referenced herein.

6. Expenses of Merger.

The surviving corporation shall pay the expenses of accomplishing the merger.

7. Subsequent Acts.

If at any time the parties determine that any further assignment or assurances in law are necessary or desirable to vest, perfect or confirm to the surviving corporation title to any property or rights of the subsidiary business entity, or to otherwise carry out the provisions hereof, the proper officers and directors of the surviving corporation, and members of the subsidiary business entity, shall execute and deliver any and all proper assignments and assurances in law, and do all things necessary or proper to vest, perfect, or confirm title to such property or rights in the surviving corporation, and to otherwise carry out the provisions hereof.

8. Abandonment of Merger.

At any time prior to the filing of the Articles of Merger with the Secretary of State of Idaho, the merger may be abandoned by the board of directors of the surviving corporation, or by the members of the subsidiary business entity, pursuant to this provision.

9. Articles of Merger.

Upon receiving approval of the board of directors and shareholders of the surviving corporation, and approval of the members of the subsidiary business entity, the parties shall file Articles of Merger with the Idaho Secretary of State, pursuant to Idaho Code Sections 30-1-74 and 53-663.

10. Effective Date of Merger.

This merger shall become effective upon the issuance of a certificate of merger to the parties by the Idaho Secretary of State pursuant to Idaho Codes Section 30-1-74 and 53-663.

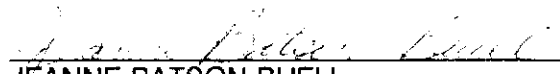
11. Governing Law.

This plan of merger shall be governed and construed in accordance with the Idaho Business Corporation Act, Idaho Code Section 30-1-1 et seq, and the Idaho Limited Liability Company Act, Idaho Code Section 53-601 et seq (Acts), or any subsequent revision thereof; provided, that the repeal of any statute contained in the Acts, after the effective date of merger, shall not effect any ratification, right, remedy, privilege, obligation or liability acquired, accrued or incurred by the parties under the said statutes, before their repeal.

IN WITNESS WHEREOF, the directors of North Idaho Companies, Inc., and the members of North Idaho Companies, LLC, have executed this plan of merger on the day and year first above written.


VANESSA G. EDWARDS, President


GERALD O. EDWARDS


JEANNE BATSON-BUELL


MANDI L. EDWARDS


ROBERT L. BUELL

Board of Directors,
North Idaho Companies, Inc.

APPROVED:


MANDI L. EDWARDS, Secretary


VANESSA G. EDWARDS


JERALD O. EDWARDS

Members, North Idaho Companies, LLC

COPY

MERGER AGREEMENT OF
NORTH IDAHO COMPANIES, INC. AND
NORTH IDAHO COMPANIES, LLC

THIS AGREEMENT OF MERGER (Agreement) made this sixth day of June, 1997, between NORTH IDAHO COMPANIES, INC., a corporation organized and existing under the laws of the State of Idaho, having its principal office at 201 N. 8th Street, City of St. Maries, County of Benewah, State of Idaho 83861, hereinafter sometimes called "the surviving corporation", and NORTH IDAHO COMPANIES, LLC, a limited liability company organized and existing under the laws of the State of Idaho, having its principal office and place of business at 201 N. 8th Street, City of St. Maries, County of Benewah, State of Idaho 83861, hereinafter sometimes called "the absorbed business entity".

RECITALS

A. North Idaho Companies, Inc., has a capitalization of One Thousand Dollars (\$1,000.00), and One Hundred Thousand (100,000) authorized shares of common stock, having no par value, of which Ten (10) shares are issued and outstanding. Management of the corporation is vested in its board of directors.

B. North Idaho Companies, LLC, has equity of One Hundred Eleven Thousand Seven Hundred Four Dollars (\$111,704), divided between two members, Vanessa G. Edwards and Jerald O. Edwards, each holding a fifty percent (50%) ownership interest therein based upon the capital contributions held in their capital accounts, and as reflected in their Certificates of Membership in the limited liability company. Management of the limited liability company is vested in the members thereto.

C. The board of directors of the surviving corporation, and the members of the

absorbed business entity deem it desirable and in the best interests of those entities, their shareholders and members, that North Idaho Companies, LLC be merged into North Idaho Companies, Inc., in accordance with the provisions of the Idaho Business Corporation Act and the Idaho Limited Liability Act, more particularly Idaho statutes 30-1-1 et seq., and Idaho Code Section 53-601 et seq., in order that the transaction qualify as a "reorganization" within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended. By way of this merger, the surviving corporation shall acquire all of the assets of the absorbed business entity, including all property, both real and personal, which is currently owned by the absorbed business entity for operation of the following businesses: (1) "The Grub Box" deli; (2) "Sports Outfitters" sporting goods store; (3) "North Idaho Tours" outfitting and guide business; (4) development interests in the "Shadowy Rivers Lodge" project, such assets being the sole assets of the absorbed business entity. The surviving corporation shall acquire all of the above described assets for the purpose of continuing the business enterprises of the absorbed business entity.

In consideration of the mutual covenants contained herein, and subject to the terms and conditions hereinafter set forth, the constituent business entities agree as follows:

SECTION ONE

MERGER

North Idaho Companies, LLC shall be merged into North Idaho Companies, Inc., which shall be the surviving entity.

SECTION TWO

TERMS AND CONDITIONS

A. The separate existence of North Idaho Companies, LLC, shall cease.

B. The surviving corporation shall have all the rights, privileges, immunities and powers, and shall be subject to all the duties and liabilities of an entity organized under the Idaho Business Corporation Act.

C. The surviving corporation shall thereupon and thereafter possess all the rights, privileges, immunities, powers and franchises, of a public as well as a private nature, of the absorbed business entity; and all property, real, personal and mixed, and all debts due on whatever account, including promises to make capital contributions and subscriptions to shares, and all other choses in action, and all and every other interest of or belonging to or due to the absorbed business entity, shall be taken and deemed to be transferred to and vested in the surviving corporation without further act or deed; and the title to any real estate, or any interest therein, vested in either entity shall not revert or be in any way impaired by reason of such merger or consolidation.

D. The surviving corporation shall thenceforth be responsible and liable for all liabilities, restrictions, disabilities, duties and obligations of the absorbed business entity; and any claim existing or action or proceeding pending by or against the absorbed business entity may be prosecuted as if such merger had not taken place, or such surviving corporation may be substituted in its place. Neither the rights of creditors nor any liens upon the property of the absorbed business entity shall be impaired by such merger.

SECTION THREE

CONVERSION OF SHARES

The manner and basis of converting the capital contributions of the absorbed business entity into shares of the surviving corporation is as follows:

- (a) For every Five Hundred Eighty-seven and 92/100 Dollars (\$587.92) of capital

contribution held in the capital accounts of each member of North Idaho Companies, LLC, as indicated on their Certificate of Membership therein, the member holding such capital account shall receive shares of common stock of North Idaho Companies, Inc., which shares of common stock of the surviving corporation shall thereupon be issued and outstanding. However, in no event shall fractional shares of the surviving corporation be issued. In lieu of the issuance of fractional shares to which any holder of the capital account of the absorbed business entity would otherwise be entitled to as a result of the conversion, such holder shall pay to the surviving corporation the difference between the value of his or her fractional shares, and the amount required to purchase whole shares, and thereafter receive the number of whole shares in the surviving corporation corresponding to such purchase.

(b) After the effective date of the merger, each member of North Idaho Companies, LLC shall surrender his or her certificates of membership to the surviving corporation or its duly appointed agent, in such manner as the surviving corporation shall require. On receipt of such Certificates of Membership, the surviving corporation shall issue in exchange therefor, certificates for shares of common stock in the surviving corporation, representing the number of shares of such stock to which the holder of Certificates of Membership in the absorbed business entity is entitled to as provided above. Thereafter, the Certificates of Membership in the absorbed business entity shall cease to exist, and the former holders thereof shall be entitled only to the corresponding shares of common stock which they have received from the surviving corporation under this Agreement, subject to any additional rights provided by law.

(c) Holders of certificates of membership of the absorbed business entity shall not be entitled dividends payable on shares of stock in the surviving corporation until certificates have been issued to such shareholders. Thereafter, each such shareholder shall be entitled to

receive any dividends on shares of stock of the surviving corporation issuable to them hereunder that may have been declared and paid between the effective date of the merger and the issuance to such shareholder of the certificate for his shares in the surviving corporation.

SECTION FOUR

ARTICLES OF INCORPORATION

The Articles of Incorporation of the surviving corporation shall continue to be its Articles of Incorporation following the effective date of the merger.

SECTION FIVE

BYLAWS

The bylaws of the surviving corporation shall continue to be its bylaws following the effective date of the merger.

SECTION SIX

DIRECTORS AND OFFICERS

The directors of officers of the surviving corporation shall continue following the effective date of the merger.

SECTION SEVEN

LIMITATIONS ON BUSINESS ACTIVITIES

Neither of the parties hereto shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that both entities may pay regular dividends on their outstanding common shares or capital contributions in the respective amounts contained in their operating agreement and bylaws respectively, and take all actions necessary and appropriate under Federal and State law to consummate this merger.

SECTION EIGHT

APPROVAL OF SHAREHOLDERS/MEMBERS

This Agreement shall be submitted for approval to the shareholders of the surviving corporation and the members of the absorbed business entity in the manner provided by applicable law and meetings to be held on or before June 30, 1997, or at such other times as the board of directors of the surviving corporation and members of the absorbed business entity may agree.

SECTION NINE

EFFECTIVE DATE

The effective date of this merger shall be the date of issuance of a certificate of merger by the Idaho Secretary of State. In order to obtain such Certificate, Articles of Merger shall be filed with the Secretary of State's Office by the surviving corporation.

SECTION TEN

ABANDONMENT OF MERGER

This Agreement may be abandoned by action of the board of directors of the surviving corporation or the members of the absorbed business entity at any time prior to filing of Articles of Merger upon the happening of either of the following events:

(a) If the merger is not approved by the shareholders of the surviving corporation or the members of the absorbed business entity;

(b) If, in the best judgment of the board of directors of the surviving corporation or the members of the absorbed business entity, the merger would be impractical due to the number of dissenting shareholders or dissenting members asserting rights under applicable state law.

SECTION ELEVEN

GOVERNING LAW

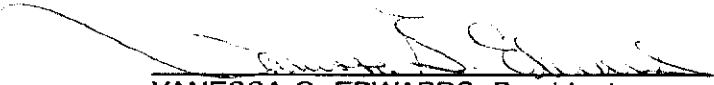

This Agreement of Merger shall be governed and construed in accordance with the Idaho Business Corporation Act, Idaho Code Section 30-1-1 et seq, and the Idaho Limited Liability Company Act, Idaho Code Section 53-601 et seq (Acts), or any subsequent revision thereof; provided that the repeal of any statute contained in the Acts, after the effective date of merger, shall not affect any ratification, right, remedy, privilege, obligation or liability acquired, accrued or incurred by the parties hereto under said statute, before its repeal.

SECTION TWELVE

EXECUTION OF AGREEMENT

This agreement of merger may be executed in any number of counterparts, and each such counterpart shall constitute an original instrument.

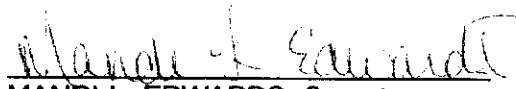
Executed on behalf of the parties, by their directors and members, on the date first written above.


VANESSA G. EDWARDS, President
GERALD O. EDWARDS
JEANNE BATSON-BUELL
MANDI L. EDWARDS


ROBERT L. BUELL

Board of Directors,
North Idaho Companies, Inc.

APPROVED:


MANDI L. EDWARDS, Secretary


VANESSA G. EDWARDS


JERALD O. EDWARDS

Members, North Idaho Companies, LLC
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