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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF MERGER

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The undersigned officers of C & D, INCORPORATED an Idaho corporation (herein the "Merged Corporation"), and SIEGEL, INC., a Wyoming Statutory Close Corporation (herein the "Surviving Corporation"), pursuant to Section 30-1-1101 *et seq.*, of the Idaho Business Corporation Act and Section 17-16-1101 and 17-16-1105 of the Wyoming Business Corporation Act and Section 17-17-102 of the Wyoming Statutory Close Corporation Supplement, do hereby adopt the following Articles of Merger.

1. Pursuant to a Plan and Agreement of Merger executed on the 23rd day of January, 1998, attached hereto as Exhibit "A" and incorporated herein by reference, the Merged corporation shall be merged into the Surviving Corporation in order to effect a change of domicile of the corporation from the State of Idaho to the State of Wyoming. The name of the Surviving Corporation shall be SIEGEL, INC. and it shall be a Wyoming Statutory Close Corporation. The merger is to qualify as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1954, as amended. The Surviving Corporation shall acquire all of the business and assets, including any and all trademarks, goodwill, trade names, copyrights, and other rights, whether registered or unregistered, of the Merged Corporation. All outstanding shares of stock of the Merged Corporation shall be exchanged for shares in the Surviving Corporation, on the ratio of one (1) share of stock in the Merged Corporation for one (1) share of stock in the Surviving Corporation. All other terms, conditions

IDAHO SECRETARY OF STATE

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and covenants with regard to this merger are contained in the Plan and Agreement of Merger attached hereto.

2. Both corporations have authorized capital stock consisting of 10,000 shares of common stock, of which 2,000 shares have been duly issued and are now outstanding.

3. All of the Shareholders of the Merged Corporation and all of the Shareholders of the Surviving Corporation executed written Waivers of Notice of Special Meetings of Shareholders of the respective corporations held on the 23rd of January, 1998. At such respective meetings, the Shareholders of the Merged Corporation and the Shareholders of the Surviving Corporation unanimously voted to approve and adopt these Articles of Merger and the Plan and Agreement of Merger attached hereto. There were no voting groups entitled to vote separately on the merger.

4. The Plan and Agreement of Merger and these Articles of Merger were approved by the Board of Directors of the Merged Corporation and the Shareholders of the Surviving Corporation at appropriate Meetings for the respective corporations held on the 23rd day of January, 1998.

IN WITNESS WHEREOF, the undersigned, being the designated officers of C & D, INCORPORATED, an Idaho corporation, and SIEGEL, INC., a Wyoming Statutory Close Corporation, pursuant to Idaho Code §30-1-1101 et seq. of the Idaho Business Corporation Act and Section 17-16-1101 and 1105 of the Wyoming Business Corporation Act and Section 17-17-102 of the Wyoming Statutory Close Corporation Supplement, execute these Articles of Merger, in duplicate, and under penalties of perjury certify to the truth of the facts herein stated and

acknowledge the same to be the act of the respective corporations this 28 day of March, 1998.

SIEGEL, INC.
a Wyoming Statutory Close Corporation

Donald G. Siegel
By: Donald G. Siegel
Its: President and Secretary

C & D, INCORPORATED,
an Idaho corporation

Donald G. Siegel
By: Donald G. Siegel
Its: President and Secretary

VERIFICATION

STATE OF Idaho)
)
) ss.
COUNTY OF Blaine)

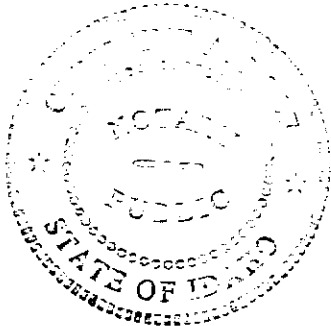
Donald G. Siegel, being first duly sworn upon oath, deposes and states:

That I am the President of C & D, INCORPORATED, an Idaho corporation, in the foregoing ARTICLES OF MERGER; that I have read the same and know the contents thereof, and that the same are true as I verily believe.

DATED this 28th day of March, 1998.

Donald G. Siegel
Donald G. Siegel

SUBSCRIBED AND SWORN to before me this 28th day of March, 1998.



Christine A. Raley
(NOTARY PUBLIC in and for)
the State of Idaho
residing at Hailey, Idaho
Commission expires 6.6.99

VERIFICATION

STATE OF Idaho)
COUNTY OF Blaine)
SS.

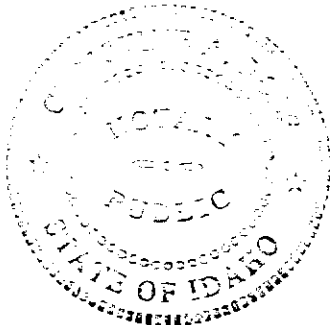
Donald G. Siegel, being first duly sworn upon oath, deposes and states:

That I am the President of SIEGEL, INC., a Wyoming Statutory Close Corporation, in the foregoing ARTICLES OF MERGER; that I have read the same and know the contents thereof, and that the same are true as I verily believe.

DATED this 28th day of March, 1998.

Donald G. Siegel
Donald G. Siegel

SUBSCRIBED AND SWORN to before me this 28th day of March, 1998.



Christine R. Rolf
NOTARY PUBLIC in and for
the State of Idaho
residing at Hailey, Idaho
Commission expires 6.6.99

PLAN AND AGREEMENT OF MERGER

THIS PLAN AND AGREEMENT OF MERGER is made this 23rd day of January, 1998, between C & D, INCORPORATED, an Idaho corporation, (hereinafter referred to as the "Merged Corporation"), and the Directors thereof, and SIEGEL, INC., a Wyoming Statutory Close Corporation, (hereinafter referred to as the "Surviving Corporation"), and the Shareholders thereof.

WHEREAS, the Merged Corporation is an Idaho corporation which is the owner of real property in the State of Idaho;

WHEREAS, the principal place of business and offices have been moved to the State of Wyoming and there is no longer any business purpose in remaining in the State of Idaho;

WHEREAS, the Boards of Directors of the Merged Corporation and the Shareholders of the Surviving Corporation have resolved that the Merged Corporation be merged under and pursuant to the Wyoming Business Corporation Act, the Wyoming Statutory Close Corporation Supplement and the Business Corporation Act of the State of Idaho, into a single corporation existing under the laws of the State of Wyoming;

WHEREAS, the Surviving Corporation shall be the Wyoming corporation, in a transaction qualifying as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1954, as amended;

WHEREAS, the authorized capital stock of the Merged Corporation consists of 10,000 shares of common stock, no par value, of which 2,000 shares have been duly issued and are now outstanding;

WHEREAS, the authorized capital stock of the Surviving Corporation consists of 10,000 shares of common stock, no par value, of which 2,000 shares are issued and outstanding; and

WHEREAS, the Boards of Directors of the Merged Corporation and the Shareholders of the Surviving Corporation, respectively, deem it advisable and advantageous to the welfare of the corporations and their respective shareholders that the Merged Corporation merge with the Surviving Corporation and have approved the merger upon the terms and conditions hereinafter set forth and have approved this Agreement.

NOW, THEREFORE, in consideration of the covenants, conditions and provisions the parties hereto agree as follows:

1. Name of Surviving Corporation. The corporations intending to merge are C & D, INCORPORATED, an Idaho corporation, and SIEGEL, INC., a Wyoming Statutory Close Corporation. C & D, Incorporated, an Idaho corporation, shall be the Merged Corporation. SIEGEL, INC., a Wyoming Statutory Close Corporation, shall be the Surviving Corporation. The Surviving Corporation shall conduct its business by the name of SIEGEL, INC., a Wyoming Statutory Close Corporation.

2. Merger. The parties hereto agree in accordance with the Business Corporation Act of the State of Idaho, the Wyoming Business Corporation Act and the Wyoming Statutory Close Corporation Supplement, that C & D, Incorporated, an Idaho corporation, and SIEGEL,

INC., a Wyoming Statutory Close Corporation shall be, at the effective date (as hereinafter defined), merged into a single corporation existing under the laws of the State of Wyoming.

3. Effective Date. This Plan and Agreement of Merger shall become effective immediately upon compliance with the laws of the State of Idaho and the State of Wyoming, the time of such effectiveness being hereinafter called the effective date.

4. Effects of Merger. On the effective date, the separate existence of the Merged Corporation shall cease, and the Merged Corporation shall be merged into the Surviving Corporation, which shall possess all the rights, privileges, powers and franchises of any nature, and be subject to all of the restrictions, disabilities, and duties of the Merged Corporation; and shall possess all the rights, privileges, powers and franchises of any nature of the Merged Corporation; shall possess and be vested in title to all property, real, personal and mixed; shall be liable for all debts, liabilities and obligations due to the Merged Corporation on whatever account which may be enforced against it to the same extent as if said debts, liabilities and obligations had been contracted by it; and all other things in action or belonging to the Merged Corporation shall be vested in the Surviving Corporation. At any time, or from time to time, after the effective date, the last acting officers of the Merged Corporation or the corresponding officers of the Surviving Corporation, may, in the name of the Merged Corporation, execute and deliver all such proper deeds, assignments, and other instruments and take or cause to be taken all such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest, perfect, or to confirm in the Surviving Corporation title to and possess of all of the Merged Corporation's property, rights, privileges, powers, franchises, immunities,

interests, debts, liabilities, obligations and otherwise to carry out the purposes of this Agreement.

5. Status and Conversion of Stock.

a) Authorized Capital. The authorized capital stock of the Surviving Corporation following the effective date shall be 10,000 shares of common stock, no par value, unless and until the same shall be changed in accordance with the law of the State of Idaho.

b) Merged Corporation Common Stock. Each one (1) share of Merged Corporation common stock which shall be issued and outstanding immediately before the effective date shall, by virtue of the merger and without any action on the part of the holder thereof, be converted at the effective date into one (1) fully paid share of the Surviving Corporation common stock, and outstanding certificates representing shares of the Merged Corporation common stock shall thereafter represent shares of the Surviving Corporation common stock. Such certificates may, but need not be, exchanged by the holders thereof after the merger becomes effective for new certificates for the appropriate number of shares bearing the name of the Surviving Corporation.

c) Retirement of Merged Corporation Organization Stock. Forthwith, upon the effective date, each of the Two Thousand (2000) shares of the common stock of the Merged Corporation presently issued and outstanding shall be retired and no shares of such common stock or other securities of the Merged Corporation shall be issued in respect thereof.

6. Certificate of Incorporation. The Certificate of Incorporation of the Surviving Corporation as in effect on the date hereof shall from and after the effective date be, and

continue to be, the Certificate of Incorporation of the Surviving Corporation until changed or amended as provided by law.

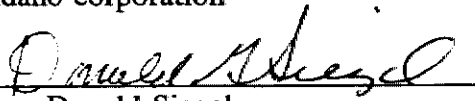
7. Bylaws. The Bylaws of the Surviving Corporation, as in effect immediately before the effective date, shall be from and after the effective date the Bylaws of the Surviving Corporation until amended as provided therein.

8. Directors and Officers. The Designated Director and officers of the Surviving Corporation shall, from and after the effective date continue to act in their respective capacities until their successors shall be elected and qualify or until they shall resign or be removed from office, as may be the case.

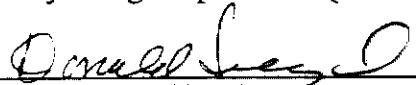
9. Termination. This Agreement of Merger may be terminated and the proposed merger abandoned at any time before the effective date of the merger, and whether before or after approval of this Agreement of Merger by the shareholders of either corporation, if the Board of Directors of the Idaho Corporation or the Shareholders of the Wyoming Statutory Close Corporation, duly adopt a resolution abandoning this Agreement of Merger.

IN WITNESS WHEREOF, this Plan and Agreement of Merger has been executed on the day and year first-above written by C & D, Incorporated, an Idaho corporation, and SIEGEL, INC., a Wyoming Statutory Close Corporation, pursuant to authority duly granted by the Board of Directors of the Idaho corporation and the Shareholders of the Wyoming Statutory Close Corporation.

C & D, INCORPORATED
an Idaho corporation


By: Donald Siegel
Its: President

SIEGEL, INC.
a Wyoming corporation


By: Donald Siegel
Its: President