

FILED EFFECTIVE

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**CERTIFICATE OF MERGER
OF
TAMARACK VIDEO & TELECOM LLC
(an Idaho limited liability company)
into
TAMARACK RESORT LLC
(a Delaware limited liability company)**

SECRETARY OF STATE
STATE OF IDAHO

dated: January 31, 2008

The undersigned limited liability company TAMARACK RESORT LLC, formed and existing under the laws of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: The name and jurisdiction of formation or organization of each of the constituent entities which is to merge are as follows:

<u>Name</u>	<u>Jurisdiction of Formation or Organization</u>
Tamarack Resort LLC	Delaware
Tamarack Video & Telecom LLC	Idaho

SECOND: An Agreement and Plan of Merger has been approved and executed by (i) Tamarack Video & Telecom LLC, an Idaho limited liability company (the "Non-Surviving LLC") in accordance with Part 2 of the Idaho Entity Transaction Act (Chapter 18, Title 30, Idaho Code), and (ii) Tamarack Resort LLC, a Delaware limited liability company (the "Surviving LLC"), in accordance with the laws of the State of Delaware.

THIRD: The name of the surviving domestic limited liability company is Tamarack Resort LLC.

FOURTH: The merger of the Non-Surviving LLC into the Surviving LLC shall be effective upon the filing of this Certificate of Merger with the Secretary of State of the State of Delaware.

FIFTH: The executed Agreement and Plan of Merger is on file at a place of business of the Surviving LLC. The address of such place of business of the Surviving LLC is Tamarack Resort LLC, 960 Broadway, Suite 100, Boise, Idaho 83706.

SIXTH: A copy of the Agreement and Plan of Merger will be furnished by the Surviving LLC, on request and without cost, to any member of the Non-Surviving LLC or the Surviving LLC.

[SIGNATURE TO APPEAR ON FOLLOWING PAGE]

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IDAHO SECRETARY OF STATE
02/15/2008 05:00
CK: CASH CT: 1626 BH: 1899777
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IN WITNESS WHEREOF, Tamarack Resort LLC has caused this Certificate of Merger to be duly executed as of the date first written above.

TAMARACK RESORT LLC,
a Delaware limited liability company

By: 

Name: Jean-Pierre Boespflug

Title: Chief Executive Officer