

ARTICLES OF MERGER

FILED/EFFECTIVE

of

Utility Trailer Sales of Boise, Inc.,  
an Idaho corporation

DEC 25 2 57 PM '01

into

Utility Trailer Manufacturing Company,  
a California corporation

SECRET  
SI

Pursuant to Idaho Code § 30-1-1105, Utility Trailer Manufacturing Company, a California corporation ("Parent"), the surviving corporation of the merger of Utility Trailer Sales of Boise, Inc., an Idaho corporation ("Subsidiary") with and into Parent (the "Merger"), hereby files these Articles of Merger with the Office of the Secretary of State of the State of Idaho.

1. **Plan of Merger.** The plan of merger of Subsidiary with and into Parent is set forth in the Plan of Merger and Complete Liquidation attached hereto as **Exhibit A** and is incorporated herein by reference.

2. **Approval.** Pursuant to Idaho Code § 30-1-1104 and California Corporation Code § 1110, shareholder approval of the Plan of Merger was not required because Subsidiary is a wholly-owned subsidiary of Parent. The thirty-day notice requirement of the Merger was waived by the Subsidiary's shareholder pursuant to Idaho Code § 30-1-1104(3).

3. **Effective Date.** These Articles of Merger are effective when filed with the Secretary of State of the State of Idaho.

4. **Contact.** The person to contact about this filing is:

Kris Ormseth  
Stoel Rives LLP  
101 South Capitol Blvd., Suite 1900  
Boise, Idaho 83702  
(208) 389-9000

IN WITNESS WHEREOF, the undersigned has executed these Articles of Merger as of this 21<sup>st</sup> day of December, 2001.

UTILITY TRAILER MANUFACTURING  
COMPANY, a California corporation

By:   
Name: Harold C. Bennett  
Title: President

IDaho SECRETARY OF STATE  
12/26/2001 05:00  
CK: 381501 CT: 7012 BH: 436659  
1 @ 30.00 = 30.00 MERGER # 2  
1 @ 20.00 = 20.00 EXPEDITE C # 3

C H 5100

## PLAN OF MERGER AND COMPLETE LIQUIDATION

This Plan of Merger and Complete Liquidation (this “**Plan**”) is made and entered into effective as of December 21, 2001, by and between Utility Trailer Manufacturing Company, a California corporation (“**Parent**”) and Utility Trailer Sales of Boise, Inc., an Idaho corporation (“**Subsidiary**”).

### RECITAL

Parent and Subsidiary desire that Subsidiary be merged with and into Parent in accordance with the terms and conditions of this Plan and applicable law.

### PLAN

1. **Merger.** Subsidiary shall merge with and into Parent (the “**Merger**”) in accordance with the terms and conditions of this Plan and applicable law.

2. **Effective Time.** The Merger shall become effective on the date and the time this Plan and a certificate of ownership is filed with the office of the Secretary of State of the State of California (the “**Effective Time**”). However, the Effective Time shall not occur until the merger of Utility Trailer Sales Northwest, Inc., an Idaho corporation, into Subsidiary has been completed and become effective, and this Plan shall not be filed with either of the Secretaries of State of the States of California or Idaho before the day after the date such merger has been completed and has become effective.

3. **Surviving Corporation.** Parent (the “**Surviving Corporation**”) shall survive the Merger. Upon the Effective Time, the separate corporate existence of Subsidiary shall cease and Parent shall succeed to the property and assets of, and shall be entitled to exercise all the powers and privileges of, Subsidiary, and shall assume and be liable for all of the debts, liabilities and obligations of Subsidiary.

4. **Terms and Conditions of Merger.**

4.1 Articles of Incorporation. The Articles of Incorporation of Parent, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation from and after the Effective Time until amended in accordance with applicable law.

4.2 Bylaws. The Bylaws of Parent, as in effect immediately prior to the Effective Time, shall be the Bylaws of the Surviving Corporation from and after the Effective Time until amended in accordance with applicable law, the Surviving Corporation’s Articles of Incorporation and such Bylaws.

4.3 Directors and Officers. The directors and officers of Parent in office immediately prior to the Effective Time shall be the initial directors and officers, respectively, of the Surviving Corporation, and each shall hold his or her respective office or offices from and after the Effective Time until his or her successor shall have been elected and qualified, or as otherwise provided in the Bylaws of the Surviving Corporation.

4.4 Cancellation of Subsidiary Securities. By virtue of the Merger, at the Effective Time all equity securities of Subsidiary issued and outstanding immediately prior to the Effective Time shall be cancelled without consideration other than the distribution of Subsidiary's property and assets to Parent.

4.5 Income Tax Treatment. The Merger is intended to constitute a "complete liquidation" of Subsidiary within the meaning of, and for purposes of, Sections 332 and 337 of the Internal Revenue Code of 1986, as amended, and this Plan is intended to constitute a plan of complete liquidation of Subsidiary.

## **5. General.**

5.1 Counterparts. This Plan may be executed in any number of counterparts and all executed counterparts will constitute one and the same Plan, binding on all of the parties hereto even though all of the parties are not signatories to the same counterpart.

5.2 Amendment. This Plan may not be amended, except prior to the Effective Time by an instrument in writing executed on behalf of each of Subsidiary and Parent.

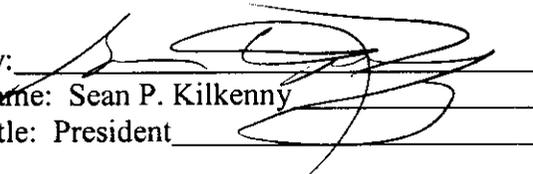
**[Signature Page Follows]**

IN WITNESS WHEREOF, the parties have caused this Plan to be executed as of the date first above written.

**UTILITY TRAILER MANUFACTURING  
COMPANY,**  
a California corporation

By:   
Name: Harold C. Bennett  
Title: President

**UTILITY TRAILER SALES OF BOISE, INC.,**  
an Idaho corporation

By:   
Name: Sean P. Kilkenny  
Title: President