

ARTICLES OF MERGER

of

Utility Trailer Sales Northwest, Inc.,  
an Idaho corporation

into

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

FILED/EFFECTIVE

DEC 17 4 15 PM '01

SECRETARY OF STATE

Pursuant to Idaho Code § 30-1-1105, Utility Trailer Sales of Boise, Inc., an Idaho corporation ("Parent"), the surviving corporation of the merger of Utility Trailer Sales Northwest, 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.** 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 17<sup>th</sup> day of December, 2001.

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

By: 

Name: Sean P. Kilkenny

Title: President

IDaho SECRETARY OF STATE  
12/18/2001 05:00  
CK: 301500 CT: 7012 BH: 435161  
1 @ 30.00 = 30.00 MERGER # 2  
1 @ 20.00 = 20.00 EXPDITE C # 3

C45100

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.

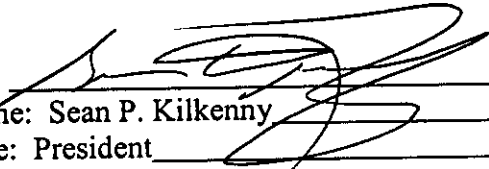
5.1 Counterparts. This Plan may be executed in any number of counterparts and all executed counterparts will constitute one and the same Plan, binding on all of the parties hereto even though all of the parties are not signatories to the same counterpart.

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

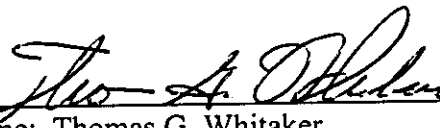
[Signature Page Follows]

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

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

By:   
Name: Sean P. Kilkenny  
Title: President

**UTILITY TRAILER SALES NORTHWEST, INC.,**  
an Idaho corporation

By:   
Name: Thomas G. Whitaker  
Title: Secretary/Treasurer