

FILED/EFFECTIVE

Articles of Merger of Domestic Corporations Into D&A, Inc.

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Pursuant to the provisions of the Idaho Business Corporation Act, the undersigned corporations adopt the following articles of merger for the purpose of merging them into one of the corporations:

I. The following plan of merger was approved by the shareholders of each of the undersigned corporations in the manner prescribed by the Idaho Business Corporation Act:

(a.) The name of each corporation which will merge are as follows:

DNL, Inc. and D&A, Inc.

The name of the surviving corporation into which the other will merge is D&A, Inc.

(b.) The terms and conditions of the merger are as follows:

D&A, Inc. is a corporation organized and existing under the laws of the State of Idaho, having been incorporated on May 6, 1968. The principal office of the corporation in the State of Idaho is located at 514 South Bridge Street, St. Anthony, Idaho, 83445, and its resident agent in charge is Michael Lenz upon whom legal process against D&A, Inc. may be served in the State of Idaho. The principal place of business of D&A, Inc. is located at 514 South Bridge Street, St. Anthony, Idaho, 83445.

The authorized capital stock of D&A, Inc. consists of Five Thousand (5,000) shares of the par value of \$1.00 per share, of which One Thousand One Hundred Twelve (1,112) shares are presently issued, One Thousand One Hundred Twelve (1,112) shares are outstanding, no shares are held in the treasury of D&A, Inc. and no shares are issuable upon exercise of options granted under the restricted stock option plan of D&A, Inc. Section 30-1-1101(1) of the Idaho Code confers upon D&A, Inc. the power to merge with another corporation, and section 30-1-1102 of the law confers upon D&A, Inc. the right to issue its own shares in exchange for shares of any corporation to be merged into D&A, Inc.

DNL, Inc. is a corporation organized and existing under the laws of the State of Idaho, having been incorporated on March 22, 1995. The principal office of the corporation in the State of Idaho is located at 514 South Bridge Street, St. Anthony, Idaho, 83445, and its resident agent in charge is Michael Lenz, upon whom legal process against DNL, Inc. may be served in the State of Idaho. The principal place of business of DNL, Inc. is located at 4418 Overland, Boise, Idaho, 83705.

The authorized capital stock of DNL, Inc. consists of Ten Thousand (10,000) shares of common stock, of no par value, of which 1,500 shares are presently issued, 1,200 shares are outstanding, 300 shares are held in the treasury of DNL, Inc. Section 30-1-1101(1) of the Idaho Code confers upon DNL, Inc. the power to merge with another corporation; and under section 30-1-1106 of law the resulting corporation, upon the filing and recording of the agreement of merger between DNL, Inc. and the resulting corporation, possesses all the powers and property formerly

possessed by DNL, Inc.

The respective boards of directors of D&A, Inc. and DNL, Inc. deem it desirable and in the best interests of the corporations and their stockholders that the corporations merge pursuant to section 30-1-1101 et. seq., Idaho Code.

In consideration of the premises and mutual agreements, provisions and covenants contained, it is agreed by and between the parties that, in accordance with the provisions of the laws of Idaho, D&A, Inc. and DNL, Inc. shall be, and they are, as of the merger date (as defined in paragraph 3 of Article I) merged into a single surviving corporation (sometimes called the "surviving corporation"), which shall be and is D&A, Inc., one of the constituent corporations, which shall continue its corporate existence and remain an Idaho corporation governed by the laws of that state, all on the terms and conditions set forth.

Article I Merger

1. This plan of merger (sometimes called the "plan"), has been submitted for adoption and approval by the shareholders of each of the constituent corporations at separate meetings, each of which have been held in accordance with section 30-1-1103, Idaho Code.

2. Upon the adoption and approval of this plan by the respective shareholders of the constituent corporations, the facts shall be certified on this plan and this plan shall be signed, acknowledged, filed and recorded in the manner required by section 30-1-1105, Idaho Code.

3. The merger of DNL, Inc. into D&A, Inc. shall become effective on January 1, 2000, subject to the filing and recording of this plan, pursuant to section 30-1-1105, Idaho Code, in the office of the Secretary of State of the State of Idaho. The 1st day of January, 2000 is referred to in this plan as the "merger date."

Article II Name and Continued Corporate Existence of Surviving Corporation

The corporate name of D&A, Inc. Corporation, the constituent corporation whose corporate existence is to survive this merger and continue thereafter as the surviving corporation, and its identity, existence, purposes, powers, objects, franchises, rights and immunities shall continue unaffected and unimpaired by the merger, and the corporate identity, existence, purposes, powers, objects, franchises, rights and immunities of DNL, Inc. shall be wholly merged into D&A, Inc.. Accordingly, on the merger date the separate existence of DNL, Inc., except insofar as continued by statute, shall cease.

Article III Governing Law Certificate of Incorporation

As stated, the laws of Idaho shall govern the surviving corporation. From and after the

merger date, the certificate of incorporation of D&A, Inc., and all amendments now in force, shall be and become the certificate of incorporation of the surviving corporation. In addition to the powers conferred upon it by law, the surviving corporation shall have the powers set forth in its articles of incorporation and be governed by those provisions.

Article IV Bylaws of Surviving Corporation

From and after the merger date the present bylaws of D&A, Inc. shall be and become the bylaws of the surviving corporation until they shall be altered, amended or repealed, or until new bylaws shall be adopted, in accordance with the provisions of law, the bylaws and the certificate of incorporation of the surviving corporation.

Article V Directors and Officers

1. The number of directors of the surviving corporation, who shall hold office until their successors have been duly elected and shall have qualified, or as otherwise provided in the certificate of incorporation of the surviving corporation or its bylaws, shall be three (3) until changed by action of the board of directors of the surviving corporation pursuant to its bylaws; and the respective names of the first directors of the surviving corporation are as follows:

Royce Dalley
Vance Dalley
Michael Lenz

2. The first annual meeting of the shareholders of the surviving corporation after the merger date shall be the annual meeting provided by the bylaws of the surviving corporation for the year 2000.

3. The first officers of the surviving corporation, who shall hold office until their successors have been elected or appointed and shall have qualified, or as otherwise provided in its bylaws, are the officers of D&A, Inc. immediately prior to the merger date.

4. If, on or after the merger date, a vacancy shall for any reason exist in the board of directors of the surviving corporation, or in any of the offices, the vacancy shall be filled in the manner provided in the certificate of incorporation of the surviving corporation or in its bylaws.

Article VI Capital Stock of Surviving Corporation

The capitalization of the surviving corporation upon the merger date shall be as set forth in the certificate of incorporation of the surviving corporation.

Article VII

Conversion of Securities on Merger

The manner and basis of converting the shares of stock of each of the constituent corporations into shares of stock of the surviving corporation are as follows:

1. Each issued share of common stock, of the par value of \$1.00 each, of D&A, Inc., including shares held in the treasury of D&A, Inc., shall, on the merger date continue to be issued shares of common stock, par value \$1.00 per share, of the surviving corporation. Each of the shares of common stock, no par value, of DNL, Inc. outstanding on the merger date (called "DNL, Inc. stock"), and all rights shall upon the merger date be converted into one-tenth (1/10) share of \$1.00 common stock, per share of the surviving corporation.
2. At any time and from time to time after the merger date, each holder of an outstanding certificate or certificates representing shares of DNL, Inc. stock shall be entitled, upon the surrender of the certificate or certificates at the office of an exchange agent of the surviving corporation to be designated by the board of directors of the surviving corporation to receive in exchange a certificate or certificates representing the number of shares of D&A, Inc. common stock into which the shares of DNL, Inc. stock represented by the certificate or certificates surrendered shall have been converted pursuant to paragraph 1 above. No dividend shall be paid by the surviving corporation to the holders of outstanding certificates expressed to represent shares of DNL, Inc. stock, but, upon surrender and exchange as provided, there shall be paid to the record holder of the certificate or certificates for D&A, Inc. common stock issued in exchange therefor an amount with respect to each such share of D&A, Inc. common stock equal to all dividends which shall have been paid or become payable to holders of record of D&A, Inc. common stock between the merger date and the date of exchange.

Article VIII

Assets and Liabilities

1. On the merger date, all property, real, personal and mixed, and all debts due to either of the constituent corporations on whatever account, as well for stock subscriptions as all other choses in action, and all and every other interest of or belonging to either of constituent corporations shall be taken by and deemed to be transferred to and vested in the surviving corporation without further act or deed; and all property and every other interest shall be as effectually the property of the surviving corporation as it was of the respective constituent corporations, and the title to any real estate or any interest, whether vested by deed or otherwise, in either of the constituent corporations shall not revert or be in any way impaired by reason of the merger; provided, however, that all rights of creditors and all liens upon the property of either of the constituent corporations shall be preserved unimpaired, and all debts, liabilities, obligations and duties of the respective constituent corporations shall attach to the surviving corporation, and may be enforced against it to the same extent as if the debts, liabilities, obligations and duties had been incurred or contracted by it. Any action or proceeding pending by or against either of the constituent corporations may be prosecuted to judgment as if the merger had not taken place, or the surviving corporation may be submitted in place of either of the constituent corporations. The parties respectively agree that from time to time, when requested by the surviving corporation or by its successors or assigns, they will execute and

deliver or cause to be executed and delivered all deeds and instruments, and will take or cause to be taken all further or other action, as the surviving corporation may deem necessary or desirable in order to vest in and confirm to the surviving corporation or its successors or assigns title to and possession of all the property and rights and otherwise carry out the intent and purposes of this plan.

2. Immediately after the merger date the amount of capital of the surviving corporation which will be represented by its outstanding shares of stock as provided for in Article VII of this plan will be \$1,000.00 per share for each share of common stock, par value \$1.00 per share, and .

Article IX Conduct of Business by Constituent Corporations

Prior to the merger date DNL, Inc. shall conduct its business in its usual and ordinary manner, and shall not enter into any transaction other than in the usual and ordinary course of such business except as provided. Without limiting the generality of the above DNL, Inc. shall not, and will not permit any subsidiary to, except as otherwise consented to in writing by D&A, Inc. or as otherwise provided in this plan:

(1) Issue or sell any shares of its capital stock in addition to those outstanding on this date, except shares issued pursuant to rights or options outstanding at that date;

(2) Issue rights to subscribe to or options to purchase any shares of its stock in addition to those outstanding on this date;

(3) Amend its certificate of incorporation or its bylaws;

(4) Issue or contract to issue funded debt (except loans between DNL, Inc. and any of its subsidiaries, or between subsidiaries);

(5) Declare or pay any dividend or make any other distribution upon or with respect to its capital stock;

(6) Undertake or incur any obligations or liabilities except current obligations or liabilities in the ordinary course of business and except for liabilities for fees and expenses in connection with the negotiation and consummation of the merger in amounts to be determined after the merger date;

(7) Mortgage, pledge, subject to lien or otherwise encumber any realty or any tangible or intangible personal property;

(8) Sell, assign or otherwise transfer any tangible assets of whatever kind, or cancel any claims, except in the ordinary course of business;

(9) Sell, assign, or otherwise transfer any trademark, trade name, patent or other intangible asset;

(10) Default in performance of any material provision of any material contract or other obligation;

(11) Waive any right of any substantial value; or

(12) Purchase or otherwise acquire any equity or debt security of another corporation except to realize on an otherwise worthless debt.

Article X Warranties of the Constituent Corporations

DNL, Inc. covenants, represents and warrants to D&A, Inc. that:

(1) It and each of its subsidiaries is on the date of this plan and will be on the merger date (a) a corporation duly organized and existing and in good standing under the laws of the jurisdiction in which it is incorporated, and (b) duly authorized under its certificate of incorporation, as amended to date, and under applicable laws, to engage in the business carried on by it,;

(2) All federal, state and local tax returns required to be filed by it, or by any of its subsidiaries, on or before the merger date will have been filed, and all taxes shown to be required to be paid on or before the merger date will have been paid;

(3) It will use its best efforts to collect the accounts receivable owned by it on or prior to the merger date and will follow its past practices in connection with the extension of any credit prior to the merger date;

(4) All fixed assets owned by it and employed in its business are of the type, kind and condition appropriate for their respective businesses and will be operated in the ordinary course of business until the merger date;

(5) All leases with an annual rental in excess of \$20,000.00 now held by it are now and will be on the merger date in good standing and not voidable or void by reason of any default whatsoever;

(6) During the period between January 1, 1999, and the date of this plan, except as disclosed in writing to D&A, Inc., it has not taken any action, or suffered any conditions to exist, to any material or substantial extent in the aggregate, which it has agreed in Article IX or this Article X of this plan not to take or to permit to exist during the period between the date of this plan and the merger date (other than the repurchase of not more than 50 shares of its common stock);

(7) It has not been represented by any broker in connection with the transaction contemplated, except as it has advised D&A, Inc. in writing; and

(8) Its board of directors has, subject to the authorization and approval of its stockholders, authorized and approved the execution and delivery of this plan, and the

performance of the transactions contemplated by this plan.

DNL, Inc., in addition to other action which it has covenanted, represented, and warranted to D&A, Inc. that it will take, will also:

(1) Use its best efforts to preserve its business organization intact, to keep available to D&A, Inc. the present officers and employees of DNL, Inc., and to preserve for D&A, Inc. the relationships of DNL, Inc. with suppliers and customers and others having business relations with DNL, Inc.; and

(2) Not increase the compensation, wages, or other benefits payable to its officers or employees, whose total individual compensation, for services rendered to DNL, Inc. and/or any subsidiary is currently at an annual rate of more than \$25,000.00, other than increases which D&A, Inc. has approved in writing.

D&A, Inc. covenants, represents and warrants to DNL, Inc. that:

(1) D&A, Inc. is a corporation duly organized and existing and in good standing under the laws of the State of Idaho and has the corporate power to own its properties and to carry on its business as now being conducted; and

(2) Its board of directors has, subject to the authorization and approval of its stockholders, authorized and approved the execution and delivery of this plan, and the performance of the transactions contemplated by this plan.

Article XI Consummation of Merger

If the merger contemplated is completed, all expenses incurred in consummating the plan of merger shall, except as otherwise agreed in writing between the constituent corporations, be borne by the surviving corporation. If the merger is not completed, each of the constituent corporations shall be liable for, and shall pay, the expenses incurred by it.

Notwithstanding shareholder authorization and at any time prior to the filing, the filing and recording of this plan may be deferred from time to time by mutual consent of the respective boards of directors of each of the constituent corporations, and, to the extent provided in (a), (b), (c) and (d) below, the merger may be abandoned:

(a) By the mutual consent of the respective boards of directors of each of the constituent corporations;

(b) At the election of the board of directors of D&A, Inc., if (i) demands by shareholders for appraisal of their shares of DNL, Inc. common stock have been received from the holders of twenty percent or more of the outstanding shares or (ii) in the judgment of board any judgment is rendered relating to any legal proceeding not commenced and the existence of the judgment will or may materially affect the rights of either constituent corporation to sell, convey, transfer or assign any of its assets or materially interfere with the operation of its business, renders the merger impracticable, undesirable or not in the best interests of its shareholders; or

(c) At the election of the board of directors of either constituent corporation if:

(1) The warranties and representations of the other constituent corporation contained in this plan shall not be substantially accurate in all material respects on and as of the date of election; or the covenants contained of the other constituent corporation shall not have been performed or satisfied in all material respects; or

(2) This plan shall not have been approved by the requisite votes of shareholders of the constituent corporations on or before January 31, 2000; or

(3) The taking of any steps necessary to effect the merger by either of the constituent corporations shall be permanently or temporarily enjoined by a court having jurisdiction; or

(d) If the merger date shall not have occurred by 5 p.m., January 31, 2000, then, at the option of the board of directors of D&A, Inc. it may be deferred to a date on or after December 31, 2000. If the merger date shall not have occurred by 5 p.m., January 31, 2000, then, at the option of the board of directors of either constituent corporation the merger may be abandoned. In the event of the abandonment of the merger pursuant to the foregoing provisions, this plan shall become void and have no effect, without any liability on the part of either of the constituent corporations or its shareholders or directors or officers in respect of this merger except the obligation of each constituent corporation to pay its own expenses as provided in this Article XI.

Article XII Resident Agent

The respective names of the county and the city within the county in which the principal office of the surviving corporation is to be located in the State of Idaho, the street and number of the principal office, the name of the registered agent will, as of the merger date, be as set forth in article second of the certificate of incorporation of the surviving corporation.

Article XIII Right to Amend Certificate of Incorporation

The surviving corporation reserves the right to amend, alter, change or repeal its certificate of incorporation in the manner now or later prescribed by statute or otherwise, authorized by law; and all rights and powers conferred in the certificate of incorporation on shareholders, directors or officers of the surviving corporation, or any other person, are subject to this reserved power.

Article XIV Miscellaneous

1. The representations and warranties contained in Article X of this plan and any liability of one constituent corporation to the other for any default under the provisions of Articles IX or X of this plan, shall expire with, and be terminated and extinguished by, the merger under this plan on the merger date.

2. To enable D&A, Inc. to coordinate the activities of DNL, Inc. into those of D&A, Inc. on and after the merger date, DNL, Inc. shall, before the merger date, afford to the officers and authorized representatives of D&A, Inc. free and full access to the plants, properties, books and records of DNL, Inc., and the officers of DNL, Inc. will furnish D&A, Inc. with financial and operating data and other information as to the business and properties of DNL, Inc. and its subsidiaries as D&A, Inc. shall from time to time reasonably request. D&A, Inc. shall, before the merger date, afford to the officers and authorized representatives of DNL, Inc. such access, and D&A, Inc.'s officers will furnish such data and information to DNL, Inc., as may be reasonably required by DNL, Inc. for the preparation of its proxy statement in connection with the meeting of shareholders to be called pursuant to section 1 of Article I of this plan. D&A, Inc. and DNL, Inc. agree that, unless and until the merger contemplated by this plan has been consummated, D&A, Inc. and DNL, Inc. and their officers and representatives will hold in strict confidence all data and information obtained from one another as long as it is not in the public domain, and if the merger provided for is not consummated as contemplated, D&A, Inc. and DNL, Inc. will each return to the other party all data as the other party may reasonably request.

3. For the convenience of the parties and to facilitate the filing or recording of this plan, any number of counterparts may be executed and each executed counterpart shall be deemed to be an original instrument.

II. As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on the plan, are as follows:

Entitled To Vote as a Class

Name of Corporation	Number of Shares Outstanding	Designation of Class	Number of Shares
1. DNL, Inc.	1,200	Common	1,200
2. D&A, Inc.	1,112	Common	1,112

3. As to each of the undersigned corporations, the total number of shares voted for and against the plan, respectively, and, as to each class entitled to vote as a class, the number of shares of the class voted for and against the plan, respectively, are as follows:

Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against
DNL, Inc.	1,200	-0-	Common	1,200	-0-
D&A, Inc.	1,112	-0-	Common	1,112	-0-

Dated this December 31, 1999.

DNL, Inc.

D&A, Inc.

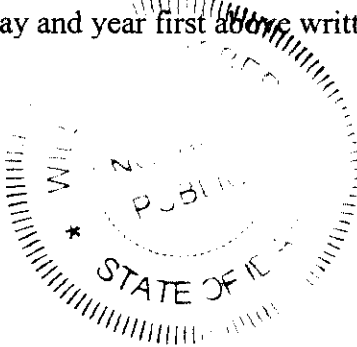
Michael Lenz
Its President

Michael Lenz
Its President

STATE OF IDAHO)
) ss.
County of Madison)

On this 31 day of January 2000, personally appeared before me, a Notary Public, Michael Lenz, an officer of DNL, Inc. an Idaho Corporation, known or identified to me (or proved to me on the oath of _____), to be the President of the corporation and the person who executed the within instrument on behalf of the corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

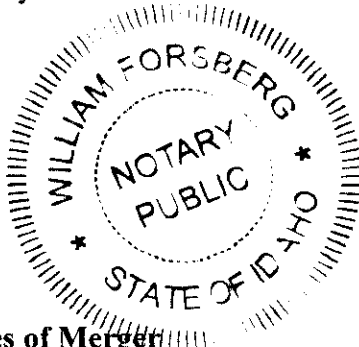


William Forsberg
Notary Public for Idaho
Residing at St. Anthony, Idaho
My Commission Expires: 10.07.2003

STATE OF IDAHO)
) ss.
County of Madison)

On this 31 day of January 2000, personally appeared before me, a Notary Public, Michael Lenz, an officer of D&A, Inc. an Idaho Corporation, known or identified to me (or proved to me on the oath of _____), to be the President of the corporation and the person who executed the within instrument on behalf of the corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.



William Forsberg
Notary Public for Idaho
Residing at St. Anthony, Idaho
My Commission Expires: 10.07.2003