

# State of Idaho



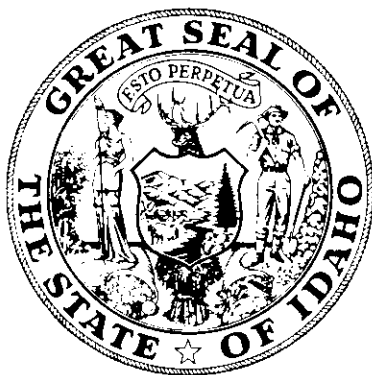
## CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that duplicate originals of Articles of Merger of McCALL LOGGING COMPANY, INC.

into EMERALD CREEK GARNET MILLING COMPANY,  
duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue, of the authority vested in me by law, I issue this certificate of merger, and attach hereto a duplicate original of the Articles of Merger.

Dated March 17, 19 36.



*Pete T. Cenarrusa*  
SECRETARY OF STATE

\_\_\_\_\_  
Corporation Clerk

ARTICLES OF MERGER

Pursuant to the provisions of Idaho Code Section 30-1-74, the undersigned corporations adopt the following Articles of Merger:

I.

The plan of merger is attached hereto, marked Exhibit "A", and incorporated herein by reference.

Company, II.

McCall Logging/ Inc. has 875 shares of common stock outstanding; Emerald Creek Garnet Milling Company has 6,144 shares of common stock outstanding.

III.

All of the outstanding shares of both corporations voted for the plan of merger.

Company,  
McCALL LOGGING/ INC.

By: Norman L. McCall Dated: 4-2-85  
Norman L. McCall, Vice President

By: Joy M. Thomason Dated: 4-2-85  
Joy M. Thomason, Secretary

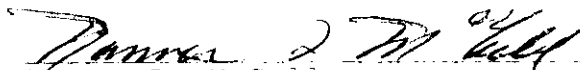
EMERALD CREEK GARNET MILLING COMPANY

By: Norman L. McCall Dated: 4-2-85  
Norman L. McCall, President

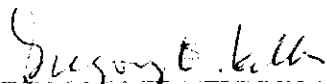
By: Joy M. Thomason Dated: 4-2-85  
Joy M. Thomason, Secretary

STATE OF IDAHO           )  
                              :    ss.  
County of Benewah       )

NORMAN L. McCALL, being first duly sworn on oath deposes and says that he is an officer of McCall Logging/ <sup>Company,</sup> Inc.; that he has read the foregoing Articles of Merger; and that the same are true and correct to the best of his knowledge.

  
Norman L. McCall

SUBSCRIBED AND SWORN to before me this 2ND day of APRIL, 1985.

  
Notary Public in and for Idaho  
Residing at: St. Mary  
Commission expires: life

STATE OF IDAHO           )  
                              :    ss.  
County of Benewah       )

NORMAN L. McCALL, being first duly sworn on oath deposes and says that he is an officer of Emerald Creek Garnet Milling Company; that he has read the foregoing Articles of Merger; and that the same are true and correct to the best of his knowledge.

  
Norman L. McCall

## PLAN OF MERGER

IT IS PROPOSED THAT:

1. Two Idaho corporations, Emerald Creek Garnet Milling Company, ("Emerald Creek") and McCall Logging/ Inc. ("McCall") merge into the surviving corporation, Emerald Creek.

2. The terms and conditions of the proposed merger are: that all the assets and liabilities of McCall, including earnings retained by McCall, be transferred to the books of Emerald Creek; that the transfer be tax-free under Internal Revenue Code Section 368(a)(1)(A), with the rate of exchange based on the fair market value of the respective Corporation's net assets; and that the shareholders of McCall receive two shares of Emerald Creek stock in exchange for every share of McCall stock.

3. There be no changes in the Articles of Incorporation of Emerald Creek resulting from the proposed merger.