

Filed at the Request of:
 Boise Sales Co.
 1445 Commerce Avenue
 Boise, Idaho 83705

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AFTER FILING MAIL TO:
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 HOLLAND & HART LLP
 101 S. Capitol Blvd., Suite 1400
 Boise, Idaho 83702

SECRETARY OF STATE
 STATE OF IDAHO

FILED EFFECTIVE

**ARTICLES OF MERGER
 OF
 WOOD RIVER BEVERAGE, INC.
 (an Idaho corporation)
 WITH AND INTO
 BOISE SALES CO.
 (an Idaho corporation)**

Pursuant to Sections 30-1-1102 and 1106 of the Idaho Business Corporation Act, the undersigned adopt the following Articles of Merger for the purpose of merging Wood River Beverage, Inc., an Idaho corporation ("Wood River") with and into Boise Sales Co., an Idaho corporation ("Boise Sales"):

1. The Plan and Agreement of Merger, entered into as of August 29, 2008, and effective as of August 31, 2008 (the "Plan"), merging Wood River with and into Boise Sales, substantially in the form attached hereto as **Exhibit A** and by this reference incorporated herein, was approved by the unanimous consent of the boards of directors and the shareholders of each of the undersigned entities in the manner prescribed by the Idaho Business Corporation Act. The Plan is on file at the place of business of Boise Sales. A copy of the Plan will be furnished on request, and without cost, to any person holding an interest in either of the undersigned entities.

2. As to each of the undersigned entities, the number and designation of the shares outstanding and entitled to vote on the Plan, are as follows:

Name of Entity	No. of Shares Outstanding	Class Designation
Wood River	176,450	Common Stock
Boise Sales	1,727	Common Stock

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

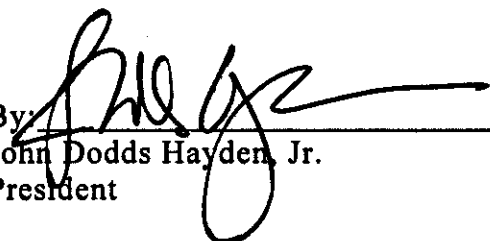
Name of Entity	NUMBER OF SHARES				
	Total Voted For	Total Voted Against	Entitled to Vote as a Class		
			Class	Voted For	Voted Against
Wood River	176,450		N/A	N/A	N/A
Boise Sales	1,727		N/A	N/A	N/A

4. The merger of the undersigned entities shall be effective on August 31, 2008.

5. The name of the surviving entity is Boise Sales, Co. and the address of its principal office is 1445 Commerce Avenue, Boise, Idaho 83705.

Dated the 31st day of August 2008.

WOOD RIVER BEVERAGE, INC.
an Idaho corporation

By: 
John Dodds Hayden, Jr.
President

BOISE SALES CO.
an Idaho corporation

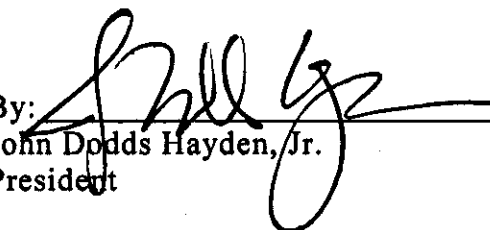
By: 
John Dodds Hayden, Jr.
President

EXHIBIT A
AGREEMENT AND PLAN OF MERGER

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AGREEMENT AND PLAN OF MERGER

OF

WOOD RIVER BEVERAGE, INC.

WITH AND INTO

BOISE SALES CO.

THIS AGREEMENT AND PLAN OF MERGER entered into as of August 29th with an effective date as of August 31, 2008 (the "Agreement") is by and between **Wood River Beverage, Inc.**, an Idaho corporation ("Merging Company"), and **Boise Sales, Co.**, an Idaho corporation ("Surviving Company"). Surviving Company and Merging Company are sometimes referred to herein as the "Constituent Corporations."

RECITALS

A. Merging Company is a corporation duly organized and existing under the laws of the state of Idaho and has an authorized capital of 200,000 shares of common stock, no par value, of which 176,450 shares are issued and outstanding to its sole shareholder, John Dodds Hayden, Jr. ("Sole Shareholder").

B. The Board of Directors and Sole Shareholder of Merging Company have approved the merger of Merging Company with and into Surviving Company pursuant to the terms and conditions of this Agreement as herein provided (the "Merger").

C. Surviving Company is a corporation duly organized and existing under the laws of the state of Idaho and has an authorized capital of 50,000 shares of common stock, no par value, of which 1,727 shares are issued and outstanding to its sole shareholder, John Dodds Hayden, Jr.

D. The Board of Directors and sole shareholder of Surviving Company have approved the Merger pursuant to the terms and conditions of this Agreement.

E. For federal income tax purposes, it is intended that the Merger and the transactions contemplated thereby qualify as a Type A merger under the provision of Sections 368(a)(1)(A) of the Internal Revenue Code of 1986 as amended (the "Code").

NOW, THEREFORE, in consideration of the mutual agreements and covenants set forth herein, Surviving Company and Merging Company hereby agree, subject to the terms and conditions hereinafter set forth, as follows:



1. MERGER

1.1. **Merger.** In accordance with the provisions of this Agreement and the Idaho Business Corporation Act (the "Act"), Merging Company shall be merged with and into Surviving Company, the separate existence of Merging Company shall cease, and Surviving Company shall be, and is herein sometimes referred to as, the "Surviving Corporation."

1.2. **Filing Effectiveness.** The Merger shall become effective on August 31, 2008, after the following actions shall have been completed:

(a) All of the conditions precedent to the consummation of the Merger specified in this Agreement shall have been satisfied or duly waived by the party entitled to satisfaction thereof;

(b) The following have been filed with the Idaho Secretary of State:

(1) An original, executed Articles of Merger, together with two copies of the same, meeting the requirements of the Act; and

(2) The requisite filing fee.

The date and time when the Merger shall become effective, as aforesaid, is herein called the "Effective Date of the Merger."

1.3. **Effect of the Merger.** Upon the Effective Date of the Merger, the separate existence of Merging Company shall cease and Surviving Company, as the Surviving Corporation (i) shall continue to possess all of its assets, rights, power and property as constituted immediately prior to the Effective Date of the Merger, (ii) shall be subject to all actions previously taken by its and Merging Company's Board of Directors, (iii) shall succeed, without other transfer, to all of the assets rights, power and property of Merging Company, (iv) shall continue to be subject to all of its debts, liabilities and obligations as constituted immediately prior to the Effective Date of the Merger, and (v) shall succeed, without other transfer, to all of the debts, liabilities and obligations of Merging Company in the same manner as if Surviving Company had itself incurred them, all as more fully provided under the applicable provisions of the Act.

2. NAME OF SURVIVING CORPORATION, CHARTER DOCUMENTS, DIRECTORS AND OFFICERS

2.1. **Name.** The name of the Surviving Corporation shall continue to be Boise Sales Co.

2.2. **Articles of Incorporation.** The Articles of Incorporation of Surviving Company as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect as the Articles of Incorporation of the Surviving

Corporation until duly amended in accordance with the provisions thereof and applicable law.

2.3. **Bylaws.** The Bylaws of Surviving Company as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect as the Bylaws of the Surviving Corporation until duly amended in accordance with the provisions thereof and applicable law.

2.4. **Directors and Officers.** The directors and officers of Surviving Company immediately prior to the Effective Date of the Merger shall be the directors and officers of the Surviving Corporation until their successors shall have been duly elected and qualified or until as otherwise provided by law, the Articles of Incorporation of the Surviving Corporation or the Bylaws of the Surviving Corporation.

3. MANNER OF CONVERSION OF STOCK

3.1. **Merging Company Common Stock.** Upon the Effective Date of the Merger, each share of Merging Company Common Stock issued and outstanding immediately prior thereto shall, by virtue of the Merger and without any action by the Constituent Corporations, the Sole Shareholder or any other person, be converted into and exchanged for 465 fully paid and nonassessable shares of Common Stock, no par value, of the Surviving Corporation. In the aggregate, Sole Shareholder shall receive 465 shares of Surviving Company in exchange for his 176,450 shares of Merging Company.

3.2. **Exchange of Certificates.** After the Effective Date of the Merger, the holder of the outstanding certificate representing shares of Merging Company Common Stock shall surrender the same for cancellation to the Surviving Corporation and such holder shall be entitled to receive in exchange therefore a certificate or certificates representing the number of shares of the Surviving Corporation's Common Stock into which the surrendered shares were converted as herein provided.

3.3. **Rights.** The registered owner on the books and records of the Surviving Corporation of any such outstanding certificate shall, until such certificate shall have been surrendered for transfer or conversion or otherwise accounted for to the Surviving Corporation, have and be entitled to exercise any voting and other rights with respect to and to receive dividends and other distributions upon the shares of Common Stock of the Surviving Corporation represented by such outstanding certificate as provided above.

4. GENERAL

4.1. **Covenants of Merging Company.** Merging Company covenants and agrees that it will, on or before the Effective Date of the Merger:

(a) File any and all documents with the appropriate tax authority of the state of Idaho necessary for the assumption by Surviving Company of all of the corporate and/or franchise tax liabilities of Merging Company; and

(b) Take such other actions as may be required by the Idaho Act.

4.2. **Further Assurances.** From time to time, as and when required by Surviving Company or by its successors or assigns, there shall be executed and delivered on behalf of Merging Company such deeds and other instruments, and there shall be taken or caused to be taken by Surviving Company and Merging Company such further and other actions, as shall be appropriate or necessary in order to vest or perfect in or conform of record or otherwise by Surviving Company the title to and possession of all the property, interests, assets, rights, privileges, immunities, powers, franchises and authority of Merging Company and otherwise to carry out the purposes of this Agreement, and the officers and directors of Surviving Company are fully authorized in the name and on behalf of Merging Company or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

4.3. **Registered Office.** The registered office of the Surviving Corporation in the state of Idaho is located at 1445 Commerce Avenue, Boise, Idaho 83705, and John Dodds Hayden, Jr. is the registered agent of the Surviving Corporation at such address.

4.4. **Governing Law.** This Agreement shall in all respects be construed, interpreted and enforced in accordance with and governed by the laws of the state of Idaho and, so far as applicable, the merger provisions of the Act.

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IN WITNESS WHEREOF, this Agreement, having first been approved by resolutions of the Boards of Directors and sole shareholder of Surviving Company and Merging Company, is hereby executed on behalf of each such two corporations and attested by their respective officers thereunto duly authorized.

SURVIVING COMPANY:

**Boise Sales Co.
an Idaho corporation**

By: _____
John Dodds Hayden, Jr.
President

MERGING COMPANY:

**Wood River Beverage, Inc.
an Idaho corporation**

By: _____
John Dodds Hayden, Jr.
President