

JOINT PLAN AND ARTICLES OF MERGER

BETWEEN

BURNS-YAAK, INC. (a Minnesota corporation)

and

BURNS-YAAK, INC. (an Idaho corporation)

WHEREAS, BURNS-YAAK, INC., a Minnesota corporation with its registered office at W-1781 First National Bank Building, St. Paul, Ramsey County, Minnesota, desires to merge into BURNS-YAAK, INC., an Idaho corporation, with its registered office at 218 Cedar Street, Sandpoint, Bonner County, Idaho; and

WHEREAS, the Boards of Directors of both said corporations, at meetings duly called and held, have resolved that the two corporations merge pursuant to the laws of the States of Minnesota and Idaho;

NOW, THEREFORE, BURNS-YAAK, INC., a Minnesota corporation, herein called the "Subsidiary" corporation is hereby merged into BURNS-YAAK, INC., the Idaho corporation, herein called the "Surviving" corporation which shall continue to exist as a domestic corporation under the laws of the State of Idaho. The terms and conditions of this merger are set forth below:

ARTICLE I.

Surviving Corporation: The name of the Surviving corporation is Burns-Yaak, Inc. Its identity, existence, purposes, powers, objects and rights shall continue unaffected and unimpaired as a result of this merger.

ARTICLE II.

Effective Date: The predetermined "effective date" of this merger is the 30th day of June, 1970.

The Subsidiary corporation's existence as a separate corporation shall cease on that date provided this merger shall comply with the laws of Minnesota and Idaho.

ARTICLE III.

Powers of Surviving Corporation: Burns-Yaak, Inc., the Idaho corporation, as the Surviving corporation shall have all of the powers conferred upon it by law and its Articles of Incorporation and all powers additionally given to it by virtue of this merger.

ARTICLE IV.

By-Laws and Directors: The By-Laws of the Surviving corporation in effect on the date of merger shall be those of the Surviving corporation and its present Board of Directors and Officers shall continue to hold office.

ARTICLE V.

Transfer of Assets: The Subsidiary corporation shall transfer to the Surviving corporation all of its assets of whatever kind or nature, including all debts owing to it and any other choses of action, together with the good will of the company, and all of the buildings, land, fixtures, inventory and equipment owned by it or under lease to the company as of the effective date of this merger.

ARTICLE VI.

Assumption of Liabilities: In consideration of the foregoing, Burns-Yaak, Inc., the Idaho corporation, will assume, and it does agree to pay all of the debts and liabilities of Burns-Yaak, Inc., the Minnesota corporation.

ARTICLE VII.

Shares of Stock: Both of the corporations merging herein are wholly-owned subsidiaries of THE PACK RIVER COMPANY, a Washington corporation. All of the outstanding stock of Burns-Yaak, Inc., the Minnesota corporation, is owned by The Pack River Company. The only stock presently outstanding in Burns-Yaak, Inc., the Idaho corporation, is 6 qualifying shares in the hands of three individuals.

ARTICLE VIII.

Registered Office: The registered office of the Surviving corporation shall be located at 425 Peyton Building in Spokane,

Washington with a registered office in Idaho at 218 Cedar Street, Sandpoint, Idaho.

ARTICLE IX.

Effect of Merger: On the effective date of the merger, that is the 30th day of June, 1970, all of the property, real, personal or mixed, of each of the constituent corporations and all debts due either of them, including choses in action, and all of the rights, privileges and powers, and all interests of every kind belonging to the constituent corporations shall be taken into and deemed to be transferred to and vested in, or shall continue to be vested in the Surviving corporation without the necessity of any further act or deed.

There shall be no necessity of a deed or deeds or bills of sale or other evidence of transfer of title in ownership having to run between the Surviving corporation and the Subsidiary corporation. The Surviving corporation shall on and after the effective date of this merger possess the property totally and completely.

The Surviving corporation shall thenceforth be responsible for all of the debts, liabilities, obligations and duties of the Subsidiary corporation.

Rights of creditors or any person dealing with the constituent corporations, or any liens upon property of the constituent corporations shall not be impaired by the merger. All rights of creditors and all liens upon property of either of the constituent corporations shall be preserved unimpaired. Any claims existing, or actions or proceedings pending by or against either of the constituent corporations may be proceeded against or substituted in place of the acquired or Subsidiary corporation.

IN WITNESS WHEREOF, all of the Directors of each of the corporations have executed this Joint Plan and Articles of Merger

on this 23 day of June, 1970.

BURNS-YAAK, INC.
(an Idaho corporation)

By J. M. Brown, Jr.
J. M. BROWN, JR.

By L. V. Brown
L. V. BROWN

By Chester Chastek
CHESTER CHASTEK

BURNS-YAAK, INC.
(a Minnesota corporation)

By J. M. Brown, Jr.
J. M. BROWN, JR.

By L. V. Brown
L. V. BROWN

By Chester Chastek
CHESTER CHASTEK

CERTIFICATES OF SECRETARIES AS TO STOCKHOLDER APPROVAL

STATE OF WASHINGTON)
: ss.
County of Spokane)

CHESTER CHASTEK, being first duly sworn on oath certifies as follows: He is the Secretary of Burns-Yaak, Inc., a Minnesota corporation, and is also the Secretary of Burns-Yaak, Inc., an Idaho corporation and makes this certification in such capacity. On this date, June 23, 1970, the above Joint Plan and Articles of Merger were submitted by the respective Boards of Directors of each of said corporations to the shareholders thereof at shareholder meetings duly called and held by the written consent of 100% of all the outstanding stock of each of the corporations. At said shareholder meetings, 100% of the outstanding stock in each of the two corporations voted in favor fo the merger.

Chester Chastek
CHESTER CHASTEK

Subscribed and sworn to before me this 23 day of June, 1970.

Will Lorey
Notary Public in and for the State
of Washington, residing at Spokane
My Commission expires: 9/15/70

CERTIFICATION OF SECRETARIES AS TO APPROVAL OF BOARDS OF DIRECTORS

STATE OF WASHINGTON)

: ss.

County of Spokane)

CHESTER CHASTEK, being first duly sworn on oath certifies as follows: He is the Secretary of Burns-Yaak, Inc., a Minnesota corporation, and is also the Secretary of Burns-Yaak, Inc., an Idaho corporation and makes this certification in such capacity. On this date, June 23, 1970, the above Joint Plan and Articles of Merger were submitted to the respective Boards of Directors of said corporations at directors meetings duly called and held by the written consent of 100% of the Directors. At said directors' meetings, 100% of the directors in each of the two corporations voted in favor of the merger.

Chester Chastek
CHESTER CHASTEK

SUBSCRIBED and sworn to before me this 23 day of June, 1970.

Neil Lorenz
Notary Public in and for the State
of Washington, residing at Spokane

My Commission expires: 9/15/70.

SIGNATURES AND ACKNOWLEDGMENTS OF PRESIDENTS AND SECRETARIES

BURNS-YAAK, INC.
(A Minnesota corporation)

By *J. Burns*
President

By *Chester Chastek*
Secretary

BURNS-YAAK, INC.
(An Idaho corporation)

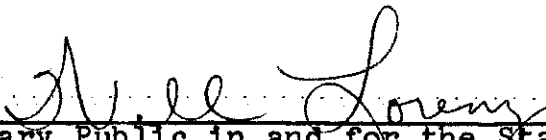
By *J. Burns*
President

By *Chester Chastek*
Secretary

STATE OF WASHINGTON)
 : ss.
County of Spokane)

On this 23 day of June, 1970, before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared L. V. BROWN, CHESTER CHASTEK, to me known to be the President and Secretary, respectively, of Burns-Yaak, Inc., a Minnesota corporation, and to me known to be the President and Secretary, respectively, of Burns-Yaak, Inc., an Idaho corporation, in which capacities they executed the foregoing instrument, and acknowledged the said instrument to be the free and voluntary act and deed of said corporations, for the uses and purposes therein mentioned, that is, for the purpose of merging said corporations, and on oath stated that they are authorized to execute the said instrument and that the seals affixed are the corporate seals of said corporations.

WITNESS my hand and official seal hereto affixed the day and year first above written.



Notary Public in and for the State
of Washington, residing at Spokane

My Commission expires: 9/15/70