

AGREEMENT FOR MERGER

THIS AGREEMENT, entered into this 14th day of June, 1976, by and between IDAHO DEPARTMENT STORE CO., an Idaho corporation, and the Board of Directors of that corporation, referred to herein for convenience as the "surviving corporation," and Arro Rock Distributing Company, Inc., Idaho Department Store Company of Boise, Nampa Hirsch Value Center Co., Idaho Department Store Company of Homedale, Hirsch Value Center Co., Emmett Hirsch Value Center Co., Idaho Department Store Company of Lewiston, Gooding Hirsch Value Center Co., Idaho Department Store Company of Twin Falls, Jerome Hirsch Value Center Co., Burley Hirsch Value Center Co., Rupert Hirsch Value Center Co., Idaho Department Store Company of Pocatello, Idaho Department Store Company of Idaho Falls, Pocatello Hirsch Value Center Co., and Idaho Department Store Company of Canyon County, all Idaho corporations, and the Board of Directors of those corporations, referred to herein for convenience as the "merging corporations,"

WITNESSETH:

WHEREAS, IDAHO DEPARTMENT STORE CO. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which IDAHO DEPARTMENT STORE CO. has authority to issue is 10,000 common shares having a par value of \$10.00 per share of which 1,000 shares are issued and outstanding; and,

WHEREAS, Arro Rock Distributing Company, Inc. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Arro Rock Distributing Company, Inc. has authority to issue is 1,000 common shares having a par value of \$100.00 per share of which 250 shares are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Boise is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Boise has authority to issue is 5,000 common shares having a par value of \$100.00 per share of which 4,250 shares are issued and outstanding; and,

WHEREAS, Nampa Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Nampa Hirsch Value Center Co. has authority to issue is 2,500 common shares having a par value of \$100.00 per share of which 1,170 shares are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Homedale is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Homedale has authority to issue is 500 common shares having a par value of \$50.00 per share of which 300 shares are issued and outstanding; and,

WHEREAS, Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Hirsch Value Center Co. has authority to issue is 1,000 common shares having a par value of \$100.00 per share of which 600 are issued and outstanding; and,

WHEREAS, Emmett Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Emmett Hirsch Value Center Co. has authority to issue is 2,500 common shares having a par value of \$100.00 per share of which 1,020 are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Lewiston is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Lewiston has authority to issue is 2,500 common shares having a par value of \$100.00 per share of which 1,000 shares are issued and outstanding; and,

WHEREAS, Gooding Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Gooding Hirsch Value Center Co. has authority to issue is 1,000 common shares having a par value of \$100.00 per share of which 600 shares are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Twin Falls is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Twin Falls has authority to issue is 5,000 common shares having a par value of \$100.00 per share of which 3,000 shares are issued and outstanding; and,

WHEREAS, Jerome Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Jerome Hirsch Value Center Co. has authority to issue is 1,000 common shares having a par value of \$100.00 per share of which 600 shares are issued and outstanding; and,

WHEREAS, Burley Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Burley Hirsch Value Center Co. has authority to issue is 1,000 common shares having a par value of \$100.00 per share of which 750 shares are issued and outstanding; and,

WHEREAS, Rupert Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Rupert Hirsch Value Center Co. has authority to issue is 2,500 common shares having a par value of \$100.00 per share of which 1,100 shares are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Pocatello is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Pocatello has authority to issue is 5,000 common shares having a par value of \$100.00 per share of which 1,750 shares are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Idaho Falls is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Idaho Falls has authority to issue is 2,000 common shares having a par value of \$50.00 per share of which 1,500 shares are issued and outstanding; and,

WHEREAS, Pocatello Hirsch Value Center Co. is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Pocatello Hirsch Value Center Co. has authority to issue is 2,500 common shares having a par value of \$10.00 per share of which 1,000 shares are issued and outstanding; and,

WHEREAS, Idaho Department Store Company of Canyon County is a corporation organized and existing under the laws of the State of Idaho, and,

WHEREAS, the total number of shares of capital stock which Idaho Department Store Company of Canyon County has authority to issue is 2,500 common shares having a par value

of \$10.00 per share of which 2,500 shares are issued and outstanding; and,

WHEREAS, for adequate business reasons, it is considered desirable by each of the parties hereto that a merger be effected between IDAHO DEPARTMENT STORE CO., the surviving corporation and Arro Rock Distributing Company, Inc., Idaho Department Store Company of Boise, Nampa Hirsch Value Center Co., Idaho Department Store Company of Homedale, Hirsch Value Center Co., Emmett Hirsch Value Center Co., Idaho Department Store Company of Lewiston, Gooding Hirsch Value Center Co., Idaho Department Store Company of Twin Falls, Jerome Hirsch Value Center Co., Burley Hirsch Value Center Co., Rupert Hirsch Value Center Co., Idaho Department Store Company of Pocatello, Idaho Department Store Company of Idaho Falls, Pocatello Hirsch Value Center Co., and Idaho Department Store Company of Canyon County, the merging corporations, as a result of which the merging corporations will be merged into IDAHO DEPARTMENT STORE CO., and IDAHO DEPARTMENT STORE CO. will be the surviving corporation;

NOW, THEREFORE, in consideration of the premises and the terms and conditions herein set forth, the parties hereto have mutually agreed to effect a merger between the IDAHO DEPARTMENT STORE CO., the surviving corporation and the merging corporations upon the following terms and conditions:

Section 1. It is agreed that effective as of the commencement of business on the 30th day of June, 1976, the merging corporations shall be merged into and shall become a part of the IDAHO DEPARTMENT STORE CO. corporation; with the effect that the existence of the merging corporations, as a corporation, shall thereby cease and the surviving IDAHO DEPARTMENT STORE CO. corporation shall continue in existence as the surviving corporation.

Section 2. It is agreed that following the merger herein contemplated, IDAHO DEPARTMENT STORE CO., the surviving corporation shall have and exercise all of the powers and authority authorized, granted and permitted under its amended Articles of

Incorporation and its amended By-Laws, from time to time adopted and in force and effect; and the Articles of Incorporation and the By-Laws of IDAHO DEPARTMENT STORE CO., the surviving corporation, shall not be deemed, altered or amended by this Agreement.

Section 3. Each issued share of the merging corporations shall, upon the effective date of the merger, be converted into share(s) of the surviving corporation, as follows:

<u>Merging Corporations</u>	<u>Total Number of Issued Shares of each merging corporation to be surrendered and cancelled</u>	<u>Total Number of Shares of surviving corporation IDAHO DEPARTMENT STORE CO. to be exchanged therefor</u>
Arro Rock Distributing Company, Inc.	250	124
Idaho Department Store Company of Boise	4,250	1,486
Nampa Hirsch Value Center Co.	1,170	309
Idaho Department Store Company of Homedale	300	121
Hirsch Value Center Co.	600	172
Emmett Hirsch Value Center Co.	1,020	260
Idaho Department Store Company of Lewiston	1,000	683
Gooding Hirsch Value Center Co.	600	109
Idaho Department Store Company of Twin Falls	3,000	915
Jerome Hirsch Value Center Co.	600	126
Burley Hirsch Value Center Co.	750	241
Rupert Hirsch Value Center Co.	1,100	190
Idaho Department Store Company of Pocatello	1,750	858
Idaho Department Store Company of Idaho Falls	1,500	701

<u>Merging Corporations</u>	<u>Total Number of Issued Shares of each merging corporation to be surrendered and cancelled</u>	<u>Total Number of Shares of surviving corporation IDAHO DEPARTMENT STORE CO. to be exchanged therefor</u>
Pocatello Hirsch Value Center Co.	1,000	138
Idaho Department Store Company of Canyon County	2,500	190

Section 4. It is agreed that the present members of the Board of Directors and the present officers of IDAHO DEPARTMENT STORE CO., the surviving corporation, shall continue to hold office during the remainder of the term for which they were elected and until their successors are elected and duly qualified.

Section 5. It is agreed that as of the effective date of said merger, all of the property, real, personal or mixed, and all of the assets of the merging corporations of every kind or nature, wherever located, shall be deemed automatically transferred to and vested in the IDAHO DEPARTMENT STORE CO. as the surviving corporation in said merger, without any further special act or deed, or instruments of transfer or conveyance for the accomplishment thereof; and thereupon the IDAHO DEPARTMENT STORE CO., the surviving corporation, shall assume and become liable for the payment of all of the existing indebtedness and the obligations of the merging corporations, including the obligation to perform and carry out existing leases and contracts entered into by the merging corporations, without any special act or special assumption of liability for those obligations.

Section 6. The Agreement of Merger herein made and entered into shall be submitted to the stockholders of the terminating corporations and of the surviving corporation for their adoption or rejection in the manner prescribed by the laws of the State of Idaho.

IN WITNESS WHEREOF, this Agreement has been executed on behalf of the corporate parties hereto by a majority of

the members of the Board of Directors of each corporation, the day and year herein first above written.

IDAHO DEPARTMENT STORE CO.

By P. N. Hirsch Director

By I. Gittelman Director

By A. A. Paaloux Director

By David Hays Director

By J. Hirsch Director

Constituting all the Directors of the Board of Directors of "Surviving Corporation"

ARRO ROCK DISTRIBUTING COMPANY, INC.

By P. N. Hirsch Director

By I. Gittelman Director

By A. A. Paaloux Director

By David Hays Director

By J. Hirsch Director

Constituting all the Directors of the Board of Directors of Arro Rock Distributing Company, Inc.

IDAHO DEPARTMENT STORE COMPANY OF BOISE

By P. N. Hirsch Director

By I. Gittelman Director



By *A. A. Sealuk* Director

By *Paul Kay* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of Boise

NAMPA HIRSCH VALUE CENTER CO.

By *P. N. Hirsch* Director

By *I. Gittelman* Director

By *A. A. Sealuk* Director

By *Paul Kay* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Nampa Hirsch Value Center Co.

IDAHO DEPARTMENT STORE COMPANY OF  
HOMEDALE

By *P. N. Hirsch* Director

By *I. Gittelman* Director

By *A. A. Sealuk* Director

By *Paul Kay* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of Homedale

HIRSCH VALUE CENTER CO.

By P. N. Hirsch Director

By I. Guttelman Director

By O. A. Pauluk Director

By Paul Hage Director

By J. Hirsch Director

Constituting all the Directors of the  
Board of Directors of  
Hirsch Value Center Co.

EMMETT HIRSCH VALUE CENTER CO.

By P. N. Hirsch Director

By I. Guttelman Director

By O. A. Pauluk Director

By Paul Hage Director

By J. Hirsch Director

Constituting all the Directors of the  
Board of Directors of  
Emmett Hirsch Value Center Co.

IDAHO DEPARTMENT STORE COMPANY OF  
LEWISTON

By P. N. Hirsch Director

By I. Guttelman Director

By O. A. Pauluk Director

By *Samuel Hays* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of Lewiston

GOODING HIRSCH VALUE CENTER CO.

By *P. N. Hirsch* Director

By *I. Guttelman* Director

By *A. A. Gualuk* Director

By *Samuel Hays* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Gooding Hirsch Value Center Co.

IDAHO DEPARTMENT STORE COMPANY OF  
TWIN FALLS

By *P. N. Hirsch* Director

By *I. Guttelman* Director

By *A. A. Gualuk* Director

By *Samuel Hays* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of Twin Falls

JEROME HIRSCH VALUE CENTER CO.

By P. N. Hirsch  
Director

By I. Guttelman  
Director

By A. A. Paolucci  
Director

By Baruch Hays  
Director

By J. Hirsch  
Director

Constituting all the Directors of the  
Board of Directors of  
Jerome Hirsch Value Center Co.

BURLEY HIRSCH VALUE CENTER CO.

By P. N. Hirsch  
Director

By I. Guttelman  
Director

By A. A. Paolucci  
Director

By Baruch Hays  
Director

By J. Hirsch  
Director

Constituting all the Directors of the  
Board of Directors of  
Burley Hirsch Value Center Co.

RUPERT HIRSCH VALUE CENTER CO.

By P. N. Hirsch  
Director

By I. Guttelman  
Director

By A. A. Paolucci  
Director

By Baruch Hays  
Director

By *J. Hirsch*  
Director

Constituting all the Directors of the  
Board of Directors of  
Rupert Hirsch Value Center Co.

IDAHO DEPARTMENT STORE COMPANY OF  
POCATELLO

By *P. N. Hirsch*  
Director

By *I. Guttelman*  
Director

By *A. A. Paulsen*  
Director

By *Paul Hays*  
Director

By *J. Hirsch*  
Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of Pocatello

IDAHO DEPARTMENT STORE COMPANY OF  
IDAHO FALLS

By *P. N. Hirsch*  
Director

By *I. Guttelman*  
Director

By *A. A. Paulsen*  
Director

By *Paul Hays*  
Director

By *J. Hirsch*  
Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of Idaho  
Falls

POCATELLO HIRSCH VALUE CENTER CO.

By *P. N. Hirsch*  
Director

By *I. Gittelman* Director

By *P. A. Paaluk* Director

By *Paul Meyer* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Pocatello Hirsch Value Center Co.

IDAHO DEPARTMENT STORE COMPANY OF  
CANYON COUNTY

By *P. N. Hirsch* Director

By *I. Gittelman* Director

By *P. A. Paaluk* Director

By *Paul Meyer* Director

By *J. Hirsch* Director

Constituting all the Directors of the  
Board of Directors of  
Idaho Department Store Company of  
Canyon County

"Merging Corporations"

IN WITNESS WHEREOF, pursuant to due authorization by the stockholders of IDAHO DEPARTMENT STORE CO., the "surviving" corporation, and of each of Arro Rock Distributing Company, Inc., Idaho Department Store Company of Boise, Nampa Hirsch Value Center Co., Idaho Department Store Company of Homedale, Hirsch Value Center Co., Emmett Hirsch Value Center Co., Idaho Department Store Company of Lewiston, Gooding Hirsch Value Center Co., Idaho Department Store Company of Twin Falls, Jerome Hirsch Value Center Co., Burley Hirsch Value Center Co., Rupert Hirsch Value Center Co., Idaho Department Store Company of Pocatello, Idaho Department Store Company of Idaho Falls, Pocatello Hirsch Value Center Co., and Idaho Department Store Company of Canyon County, as the "merging" corporations, at separate meetings thereof, duly called and held, as referred to in the foregoing Certificates by the respective Secretaries of each of those corporations, the foregoing Agreement for Merger, so adopted and approved by the stockholders of each of said corporations, is hereby executed and signed by the President and the Secretary, respectively, of IDAHO DEPARTMENT STORE CO., and of each of Arro Rock Distributing Company, Inc., Idaho Department Store Company of Boise, Nampa Hirsch Value Center Co., Idaho Department Store Company of Homedale, Hirsch Value Center Co., Emmett Hirsch Value Center Co., Idaho Department Store Company of Lewiston, Gooding Hirsch Value Center Co., Idaho Department Store Company of Twin Falls, Jerome Hirsch Value Center Co., Burley Hirsch Value Center Co., Rupert Hirsch Value Center Co., Idaho Department Store Company of Pocatello, Idaho Department Store Company of Idaho Falls, Pocatello Hirsch Value Center Co. and Idaho Department Store Company of Canyon County, this 25<sup>th</sup> day of June, 1976.

IDAHO DEPARTMENT STORE CO.

By   
President

By   
Secretary

ATTEST:

  
Secretary

ARRO ROCK DISTRIBUTING COMPANY, INC.

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF BOISE

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

NAMPA HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF  
HOMEDALE

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary



EMMETT HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hirsch  
Secretary

ATTEST:

Paul Hirsch  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF LEWISTON

By J. Hirsch  
President

By Paul Hirsch  
Secretary

ATTEST:

Paul Hirsch  
Secretary

GOODING HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hirsch  
Secretary

ATTEST:

Paul Hirsch  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS

By J. Hirsch  
President

By Paul Hirsch  
Secretary

ATTEST:

Paul Hirsch  
Secretary

JEROME HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hirsch  
Secretary

ATTEST:

Paul Hirsch  
Secretary

BURLEY HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

RUPERT HIRSCH VALUE CENTER CO.

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF  
POCATELLO

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF  
IDAHO FALLS

By J. Hirsch  
President

By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

POCATELLO HIRSCH VALUE CENTER CO.

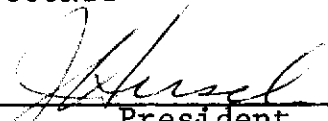
By J. Hirsch  
President


By Paul Hye  
Secretary

ATTEST:

Paul Hye  
Secretary

IDAHO DEPARTMENT STORE COMPANY OF  
CANYON COUNTY

By   
President

By   
Secretary

ATTEST:

  
Secretary

"Merging Corporations"

CERTIFICATE

STATE OF MISSOURI)  
                          )  
CITY OF ST. LOUIS) SS.

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of IDAHO DEPARTMENT STORE CO.

does hereby certify:

That at a special meeting of the shareholders of  
IDAHO DEPARTMENT STORE CO.

held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

IDAHO DEPARTMENT STORE CO.

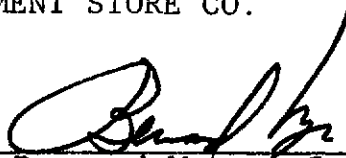
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

IDAHO DEPARTMENT STORE CO.

was approved and adopted; and the President and the Secretary of  
IDAHO DEPARTMENT STORE CO.


were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

IDAHO DEPARTMENT STORE CO.



\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.


  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

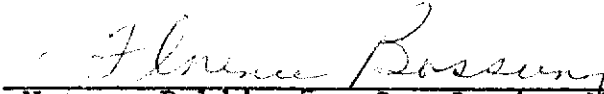
STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting Secretary of ARRO ROCK DISTRIBUTING COMPANY, INC. does hereby certify:

That at a special meeting of the shareholders of  
ARRO ROCK DISTRIBUTING COMPANY, INC.  
held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of  
ARRO ROCK DISTRIBUTING COMPANY, INC.  
was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of  
ARRO ROCK DISTRIBUTING COMPANY, INC.  
was approved and adopted; and the President and the Secretary of  
ARRO ROCK DISTRIBUTING COMPANY, INC.  
were authorized to sign and execute that Agreement for Merger in the name of and on behalf of  
ARRO ROCK DISTRIBUTING COMPANY, INC.

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)


BERNARD MAYER, the duly elected, qualified and acting Secretary of IDAHO DEPARTMENT STORE COMPANY OF BOISE does hereby certify:

That at a special meeting of the shareholders of  
IDAHO DEPARTMENT STORE COMPANY OF BOISE  
held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of  
IDAHO DEPARTMENT STORE COMPANY OF BOISE  
was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of  
IDAHO DEPARTMENT STORE COMPANY OF BOISE  
was approved and adopted; and the President and the Secretary of  
IDAHO DEPARTMENT STORE COMPANY OF BOISE  
were authorized to sign and execute that Agreement for Merger in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF BOISE

  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.

  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
  )  
CITY OF ST. LOUIS) SS.

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of NAMPA HIRSCH VALUE CENTER CO.

does hereby certify:

That at a special meeting of the shareholders of  
NAMPA HIRSCH VALUE CENTER CO.

held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

NAMPA HIRSCH VALUE CENTER CO.

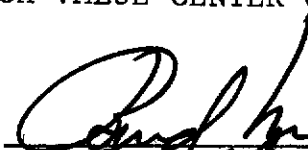
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

NAMPA HIRSCH VALUE CENTER CO.


was approved and adopted; and the President and the Secretary of  
NAMPA HIRSCH VALUE CENTER CO.

were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

NAMPA HIRSCH VALUE CENTER CO.

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

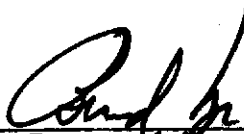
BERNARD MAYER, the duly elected, qualified and acting  
Secretary of IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE  
does hereby certify:

That at a special meeting of the shareholders of  
IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE  
held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE  
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE  
was approved and adopted; and the President and the Secretary of  
IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE  
were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE



\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.



\_\_\_\_\_  
Notary Public for St. Louis, Mo  
Residence: St. Louis, Missouri



CERTIFICATE

STATE OF MISSOURI)  
) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of HIRSCH VALUE CENTER CO.

does hereby certify:

That at a special meeting of the shareholders of  
HIRSCH VALUE CENTER CO.

held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

HIRSCH VALUE CENTER CO.

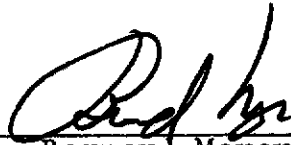
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

HIRSCH VALUE CENTER CO.

was approved and adopted; and the President and the Secretary of  
HIRSCH VALUE CENTER CO.

were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

HIRSCH VALUE CENTER CO.



\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.

*Florence Rossini*  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
                  ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of EMMETT HIRSCH VALUE CENTER CO.

does hereby certify:

That at a special meeting of the shareholders of  
EMMETT HIRSCH VALUE CENTER CO.

held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

EMMETT HIRSCH VALUE CENTER CO.

was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

EMMETT HIRSCH VALUE CENTER CO.

was approved and adopted; and the President and the Secretary of

EMMETT HIRSCH VALUE CENTER CO.

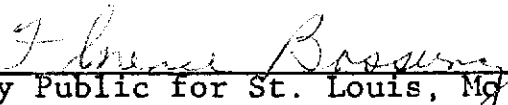
were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

EMMETT HIRSCH VALUE CENTER CO.



\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.



\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri


CERTIFICATE

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

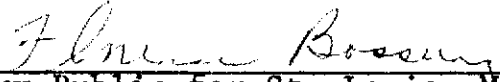
BERNARD MAYER, the duly elected, qualified and acting Secretary of IDAHO DEPARTMENT STORE COMPANY OF LEWISTON does hereby certify:

That at a special meeting of the shareholders of IDAHO DEPARTMENT STORE COMPANY OF LEWISTON held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of IDAHO DEPARTMENT STORE COMPANY OF LEWISTON was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of IDAHO DEPARTMENT STORE COMPANY OF LEWISTON was approved and adopted; and the President and the Secretary of IDAHO DEPARTMENT STORE COMPANY OF LEWISTON were authorized to sign and execute that Agreement for Merger in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF LEWISTON

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of GOODING HIRSCH VALUE CENTER CO.  
does hereby certify:

That at a special meeting of the shareholders of  
  GOODING HIRSCH VALUE CENTER CO.  
held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

  GOODING HIRSCH VALUE CENTER CO.  
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of


  GOODING HIRSCH VALUE CENTER CO.  
was approved and adopted; and the President and the Secretary of  
  GOODING HIRSCH VALUE CENTER CO.

were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

  GOODING HIRSCH VALUE CENTER CO.

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
                          ) SS.  
CITY OF ST. LOUIS)

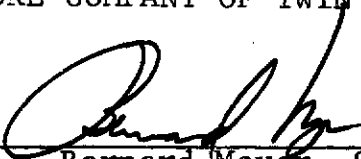
BERNARD MAYER, the duly elected, qualified and acting Secretary of IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS does hereby certify:

That at a special meeting of the shareholders of IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of


IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of

IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS was approved and adopted; and the President and the Secretary of IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS were authorized to sign and execute that Agreement for Merger in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF TWIN FALLS

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of JEROME HIRSCH VALUE CENTER CO.

does hereby certify:

That at a special meeting of the shareholders of  
  JEROME HIRSCH VALUE CENTER CO.  
held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

  JEROME HIRSCH VALUE CENTER CO.

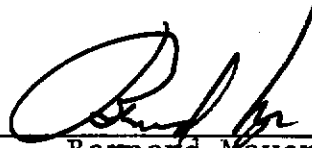
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

  JEROME HIRSCH VALUE CENTER CO.


was approved and adopted; and the President and the Secretary of  
  JEROME HIRSCH VALUE CENTER CO.

were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

  JEROME HIRSCH VALUE CENTER CO.

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of BURLEY HIRSCH VALUE CENTER CO.

does hereby certify:

That at a special meeting of the shareholders of  
BURLEY HIRSCH VALUE CENTER CO.

held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

BURLEY HIRSCH VALUE CENTER CO.

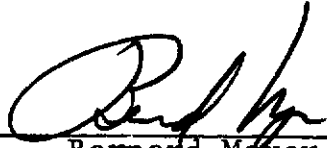
was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

BURLEY HIRSCH VALUE CENTER CO.


was approved and adopted; and the President and the Secretary of  
BURLEY HIRSCH VALUE CENTER CO.

were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

BURLEY HIRSCH VALUE CENTER CO.

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting  
Secretary of RUPERT HIRSCH VALUE CENTER CO.

does hereby certify:

That at a special meeting of the shareholders of  
RUPERT HIRSCH VALUE CENTER CO.

held on the 25th day of June, 1976, entirely separate from  
any other meeting of shareholders of any other corporation, and  
called in the manner provided in Section 30-133 of the Idaho  
Code, at which all of the issued capital stock of

RUPERT HIRSCH VALUE CENTER CO.

was represented, by resolution unanimously adopted, the foregoing  
Agreement for Merger, as originally executed by a majority of  
the members of the Board of Directors of

RUPERT HIRSCH VALUE CENTER CO.

was approved and adopted; and the President and the Secretary of  
RUPERT HIRSCH VALUE CENTER CO.

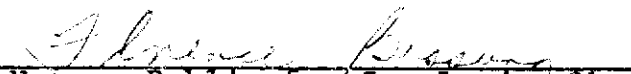
were authorized to sign and execute that Agreement for Merger  
in the name of and on behalf of

RUPERT HIRSCH VALUE CENTER CO.



\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of  
June, 1976.



\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri



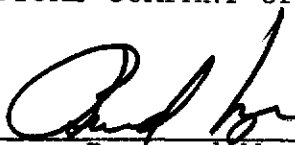
CERTIFICATE

STATE OF MISSOURI)  
                          ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting Secretary of IDAHO DEPARTMENT STORE COMPANY OF POCATELLO does hereby certify:

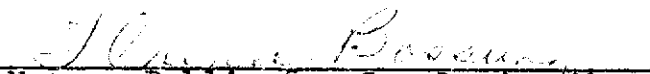
That at a special meeting of the shareholders of IDAHO DEPARTMENT STORE COMPANY OF POCATELLO held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of IDAHO DEPARTMENT STORE COMPANY OF POCATELLO was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of IDAHO DEPARTMENT STORE COMPANY OF POCATELLO was approved and adopted; and the President and the Secretary of IDAHO DEPARTMENT STORE COMPANY OF POCATELLO were authorized to sign and execute that Agreement for Merger in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF POCATELLO



\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.



\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri


CERTIFICATE

STATE OF MISSOURI)  
                                ) SS.  
CITY OF ST. LOUIS)


BERNARD MAYER, the duly elected, qualified and acting Secretary of IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS does hereby certify:

That at a special meeting of the shareholders of IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS was approved and adopted; and the President and the Secretary of IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS were authorized to sign and execute that Agreement for Merger in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE


STATE OF MISSOURI)  
                          ) SS.  
CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting Secretary of POCATELLO HIRSCH VALUE CENTER CO. does hereby certify:

That at a special meeting of the shareholders of POCATELLO HIRSCH VALUE CENTER CO. held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of POCATELLO HIRSCH VALUE CENTER CO. was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of POCATELLO HIRSCH VALUE CENTER CO. was approved and adopted; and the President and the Secretary of POCATELLO HIRSCH VALUE CENTER CO. were authorized to sign and execute that Agreement for Merger in the name of and on behalf of POCATELLO HIRSCH VALUE CENTER CO.

  
\_\_\_\_\_  
Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.

  
\_\_\_\_\_  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

CERTIFICATE

STATE OF MISSOURI)  
                           ) SS.  
 CITY OF ST. LOUIS)

BERNARD MAYER, the duly elected, qualified and acting Secretary of IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY does hereby certify:


That at a special meeting of the shareholders of IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY held on the 25th day of June, 1976, entirely separate from any other meeting of shareholders of any other corporation, and called in the manner provided in Section 30-133 of the Idaho Code, at which all of the issued capital stock of

IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY was represented, by resolution unanimously adopted, the foregoing Agreement for Merger, as originally executed by a majority of the members of the Board of Directors of

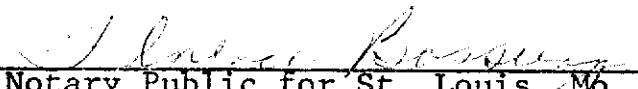
IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY was approved and adopted; and the President and the Secretary of

IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY were authorized to sign and execute that Agreement for Merger in the name of and on behalf of

IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY

  
 \_\_\_\_\_  
 Bernard Mayer, Secretary

SUBSCRIBED AND SWORN to before me this 28th day of June, 1976.

  
 \_\_\_\_\_  
 Notary Public for St. Louis, Mo.  
 Residence: St. Louis, Missouri

My Commission Expires May 10, 1977

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
  IDAHO DEPARTMENT STORE CO.  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

*Fluence Bassing*  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
  ARRO ROCK DISTRIBUTING COMPANY, INC.  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

*Fluence Bassing*  
Notary Public for St. Louis, Mo.  
Resident: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
  IDAHO DEPARTMENT STORE COMPANY OF BOISE  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.


*Fluence Bassing*  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
                                  NAMPA HIRSCH VALUE CENTER CO.  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

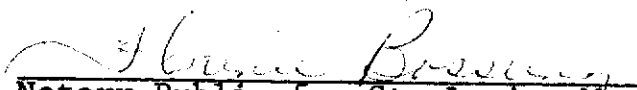
  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
                                  IDAHO DEPARTMENT STORE COMPANY OF HOMEDALE  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

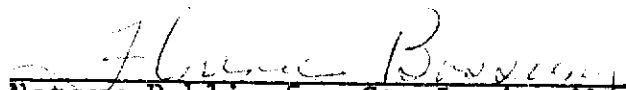
  
Notary Public for St. Louis, Mo.  
Resident: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
                                  HIRSCH VALUE CENTER CO.  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
                                  EMMETT HIRSCH VALUE CENTER CO.  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

*Florence Bassing*  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
                                  IDAHO DEPARTMENT STORE COMPANY OF LEWISTON  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

*Florence Bassing*  
Notary Public for St. Louis, Mo.  
Resident: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of  
                                  GOODING HIRSCH VALUE CENTER CO.  
the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

*Florence Bassing*  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)





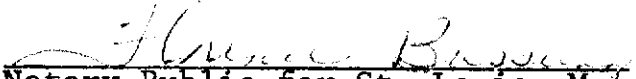
STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of

RUPERT HIRSCH VALUE CENTER CO.

the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

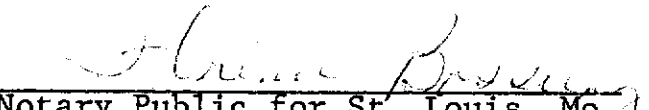
STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of

IDAHO DEPARTMENT STORE COMPANY OF POCATELLO

the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

  
Notary Public for St. Louis, Mo.  
Resident: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)


STATE OF MISSOURI)  
  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of

IDAHO DEPARTMENT STORE COMPANY OF IDAHO FALLS

the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)

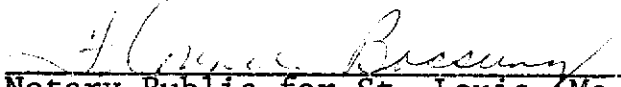
STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of

POCATELLO HIRSCH VALUE CENTER CO.

the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

  
Notary Public for St. Louis, Mo.  
Residence: St. Louis, Missouri

My Commission Expires: May 10, 1977  
(SEAL)


STATE OF MISSOURI)  
                                  ) SS.  
CITY OF ST. LOUIS)

On this 28th day of June, 1976, before me, a Notary Public in and for said State, personally appeared J. HIRSCH, known to me to be the President of

IDAHO DEPARTMENT STORE COMPANY OF CANYON COUNTY

the corporation that executed the foregoing instrument, or the person who executed the instrument on behalf of said 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 in this certificate first above written.

  
Notary Public for St. Louis, Mo.  
Resident: St. Louis, Missouri

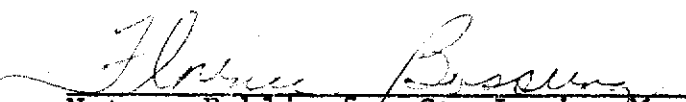
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