

FILED EFFECTIVE
05 MAY -9 PM 4: 53

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF MERGER

OF

IDAHO CEDAR SALES, INC.
(an Idaho corporation)

WITH AND INTO

IDAHO CEDAR SALES, LLC
(an Idaho limited liability company)

In accordance with section 30-1-1106 of the Idaho Business Corporation Act (the "IBCA") and section 53-663 of the Idaho Limited Liability Company Act (the "ILLCA"), Idaho Cedar Sales, Inc., an Idaho corporation (the "Corporation"), and Idaho Cedar Sales, LLC, an Idaho limited liability company (the "LLC"), hereby file these Articles of Merger with the Office of the Secretary of State of the State of Idaho and certify as follows:

1. **Names and Jurisdiction of Formation.** The constituent companies (the "Constituent Companies") in the merger and the jurisdictions in which they were formed are as follows:

<u>Name of Constituent Company</u>	<u>Jurisdiction of Formation</u>
Idaho Cedar Sales, Inc.	Idaho
Idaho Cedar Sales, LLC	Idaho

2. **Plan of Merger.** A Plan of Merger dated as of May 4, 2005 (the "Plan of Merger") has been approved, adopted, and executed by each of the Constituent Companies in accordance with section 30-1-1104 of the IBCA and section 53-662 of the ILLCA, as applicable. The Plan of Merger is attached hereto as **Exhibit A** and is incorporated herein by this reference.

3. **Surviving Entity.** Pursuant to the Plan of Merger, the Corporation is being merged with and into the LLC (the "Merger"), with the LLC being the surviving entity (the "Surviving Entity") in the Merger.

4. **Shareholder & Member Approval.**

4.1 **Corporation.** The Plan of Merger was duly approved by the shareholders of the Corporation in the manner required by the IBCA and the Corporation's articles of incorporation.

4.2 **LLC.** The Plan of Merger was duly approved by the members of the LLC in the manner required by the ILLCA and the LLC's articles of organization and limited liability company agreement.

IDAHO SECRETARY OF STATE
05/10/2005 05:00
CK: 30300 CT: 7012 BH: 809497
1 @ 30.00 = 30.00 LLC MERGER # 3

097106

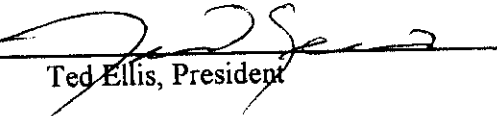
5. **Copy of Plan of Merger.** The executed Plan of Merger is on file at the office of the LLC located at 529 East South Temple, Salt Lake City, Utah 84102. A copy of the Plan of Merger will be furnished by the LLC upon request and without cost to any member or shareholder of the LLC or the Corporation, respectively.

6. **Effectiveness of Merger.** The Merger shall become effective upon filing these Articles of Merger with the Secretary of State of the State of Idaho.

[Signature Page Follows]

IN WITNESS WHEREOF, the Constituent Companies have caused these Articles of Merger to be signed by their duly authorized officers or representatives, this __ day of May, 2005.

IDAHO CEDAR SALES, INC.,
an Idaho corporation

By: 
Ted Ellis, President

IDAHO CEDAR SALES, LLC,
an Idaho limited liability company

By: Baldwin Enterprises, Inc., its sole member

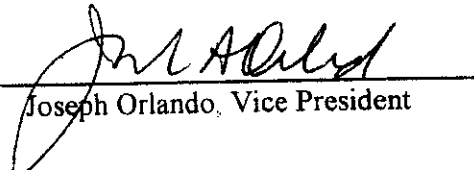
By: 
Joseph Orlando, Vice President

Exhibit A
Plan of Merger

AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (this "**Plan**") is made as of May 4, 2005, by and between Idaho Cedar Sales, LLC, an Idaho limited liability company (the "**LLC**"), and Idaho Cedar Sales, Inc., an Idaho corporation (the "**Corporation**"). The LLC and the Corporation are sometimes referred to as the "**Constituent Entities**."

RECITALS:

A. The LLC is a member-managed limited liability company, organized and existing under the laws of the State of Idaho, whose sole member is Baldwin Enterprises, Inc. ("**Baldwin**").

B. The Corporation is an Idaho corporation whose sole shareholder is Baldwin.

C. The sole member and sole shareholder of the Constituent Entities deem it advisable and to the advantage of said entities that the Corporation merge with and into the LLC upon the terms and conditions herein provided and applicable law.

NOW, THEREFORE, in consideration of the foregoing recitals and the covenants and promises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

AGREEMENT:

1. **The Merger.** At the Effective Time (as defined below) and subject to and upon the terms and conditions of this Plan of Merger and the applicable provisions of the Idaho Business Corporation Act (the "**IBCA**") and the Idaho Limited Liability Company Act (the "**LLCA**"), the Corporation shall be merged with and into the LLC (the "**Merger**"), the separate corporate existence of the Corporation shall cease and the LLC shall continue as the surviving entity. The LLC, as it shall exist following the Merger, is sometimes referred to herein as the "Surviving Entity."
2. **Effective Time.** The parties hereto shall cause the Merger to be consummated by filing this Plan of Merger and appropriate Articles of Merger (the "**Articles of Merger**") with the Secretary of State of the State of Idaho in accordance with the relevant provisions of applicable law. As used herein, the term "**Effective Time**" shall mean the time of acceptance of the Articles of Merger and this Plan of Merger by the Secretary of State of the State of Idaho.
3. **Effect of the Merger on the Corporation and the LLC.** At the Effective Time, the effect of the Merger shall be as provided in the applicable provisions of the IBCA, the LLCA, this Plan of Merger, and the Articles of Merger. Without limiting the generality of the foregoing, and subject thereto, at the Effective Time, all the property, rights, privileges, powers and franchises of the Corporation and the LLC shall vest in the Surviving Entity, and all debts, liabilities, obligations, restrictions, disabilities and duties of the Corporation and the LLC shall become the debts, liabilities, obligations, restrictions, disabilities and duties of the Surviving Entity.

4. **Articles of Incorporation and Bylaws.** At the Effective Time, (i) the articles of organization of the LLC, as in effect immediately prior to the Effective Time, shall be the articles of organization of the Surviving Entity (the "**Articles of Organization**") until thereafter amended in accordance with applicable law and such Articles of Organization, and (ii) the Limited Liability Company Agreement of the LLC, as in effect immediately prior to the Effective Time, shall be the Limited Liability Company Agreement of the Surviving Entity (the "**Limited Liability Company Agreement**") until thereafter amended as provided by such Limited Liability Company Agreement, the Articles of Organization and applicable law.

5. **Officers.** At the Effective Time, the officers of the LLC immediately prior to the Effective Time shall be the officers of the Surviving Entity, each to hold office in accordance with the Articles of Organization and Limited Liability Company Agreement of the Surviving Entity, until their respective successors are duly elected or appointed and qualified.

6. **Effect on Outstanding Securities of the Corporation and LLC.** On the terms and subject to the conditions of this Plan of Merger, as of the Effective Time, by virtue of the Merger and without any action on the part of the LLC or the Corporation or any holder of any securities of the Corporation or the LLC, the following shall occur:

6.1 **No Change in LLC Membership Interests.** At the Effective Time, all of the membership interests in the LLC then outstanding and all rights in respect thereof shall remain outstanding without change.

6.2 **Cancellation of Corporation Common Stock.** Each share of the Corporation's common stock shall be automatically cancelled and extinguished without any conversion thereof or consideration therefore.

7. **Taking of Necessary Action; Further Action.** If, at any time after the Effective Time, any further action is necessary or desirable to carry out the purposes of this Plan of Merger or to vest the Surviving Entity with full right, title and possession to all assets, property, rights, privileges, powers and franchises of the Corporation, the officers and directors of the Surviving Entity shall be fully authorized to take, and shall take, all such lawful and necessary action.

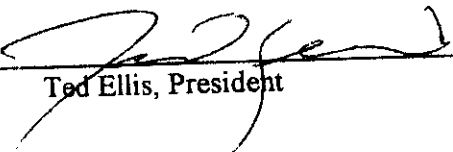
8. **Amendment.** This Plan may not be amended, except by an instrument in writing executed on behalf of each of the Corporation and the LLC.

9. **Counterparts.** This Plan may be executed in any number of counterparts and all executed counterparts will constitute one and the same Plan of Merger, binding on all of the parties hereto even though all of the parties are not signatories to the same counterpart.

[SIGNATURE PAGE FOLLOWS]

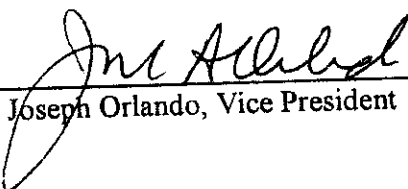
IN WITNESS WHEREOF, the parties have caused this Plan of Merger to be executed as of the date first above written.

IDAHO CEDAR SALES, INC.,
an Idaho corporation

By: 
Ted Ellis, President

IDAHO CEDAR SALES, LLC,
an Idaho limited liability company

By: Baldwin Enterprises, Inc., its sole member

By: 
Joseph Orlando, Vice President