

FILED EFFECTIVE**ARTICLES OF MERGER**

2004 JAN -2 AM 9:10

TO: Secretary of State of the State of Idaho:

STATE
OF IDAHO

The undersigned corporations, pursuant to Idaho Code section 30-1-1101, et seq., hereby execute in duplicate the following Articles of Merger.

1. The Plan of Merger is as follows: The merging corporations shall be merged into a single corporation by IDAHO CHIP & FIBER, INC., an Idaho corporation, merging into and with its parent company, EMPIRE LUMBER CO., a Washington corporation, the surviving corporation; and upon such merger the surviving corporation shall become the owner, without other transfer of all rights and property of the merging corporations, and the surviving corporation shall become subject to all the debts and liabilities of the merging corporations in the same manner as if the surviving corporation had itself incurred them; that the 50 shares of stock of IDAHO CHIP & FIBER, INC., shall not be converted into any shares of stock in the surviving corporation.

2. As to each of the undersigned corporations, the number of shares outstanding and the designation and number of outstanding shares of each class entitled to vote as a class on such plan are as follows:

<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>	<u>Entitled to Vote as a Class</u>	
		<u>Designation of Class</u>	<u>Number of Shares</u>
Idaho Chip & Fiber, Inc.,	50	Common	1,000
Empire Lumber Co.	18,818	Common	50,000

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

ARTICLES OF MERGER

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IDAHO SECRETARY OF STATE
01/02/2004 05:00
ON: 332 (To 257) IN: 71237
10 2.00 - 2.00 000002

Charles A. Brown, Esq.
P.O. Box 1226/224 Main St.
Lewiston, Idaho 83501
208-746-9047/208-746-5886 (fax)

C 88157

Name of Corporation	Total Voted For	Total Voted Against	Class	Number of Shares Entitled to Vote as a Class	
				Voted For	Voted Against
Idaho Chip & Fiber, Inc.	50	-0-	Common	50	-0-
Empire Lumber Co.	18,818	-0-	Common	18,818	-0-

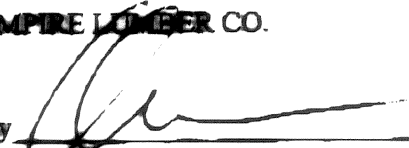
4. This Merger was duly adopted by the shareholders pursuant to Idaho Code section 30-1-705.

ARTICLES OF MERGER DATED on this 28th day of February, 2003.

IDAHO CHIP & FIBER, INC.

EMPIRE LUMBER CO.

By

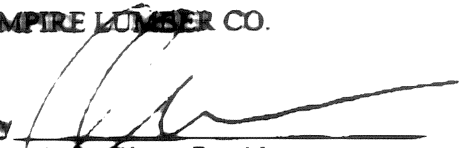

David A. Klaue, President

ATTEST:

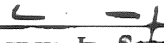

Arlen B. Looney, Jr., Secretary

EMPIRE LUMBER CO.

By


David A. Klaue, President

ATTEST:


Arlen B. Looney, Jr., Secretary

ARTICLES OF MERGER

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