1600^{2} ARTICLES OF MERGER Merger Sheet **MERGING:**

PERRY LUMBER COMPANY INC., a Florida corporation 160031

into

000002748730--5

GILMAN PAPER COMPANY, a New Hampshire corporation 817894

File date: January 13, 1999 , effective January 14, 1999

Corporate Specialist: Annette Ramsey

,

Division of Corporations - P.O. BOX 6327 - Tallahassee, Florida 32314