

J19305

ARTICLES OF MERGER
Merger Sheet

MERGING:

800002762438--8

GILMAN TIMBERLAND AND LAND DEVELOPMENT COMPANY, a Florida
corp. J19305

into

GILMAN PAPER COMPANY, a New Hampshire corporation 817894

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

Corporate Specialist: Annette Ramsey