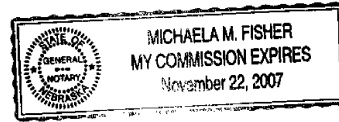


Subscribed and sworn to before me this 13th day of March, 2007.

Michaela M. Fisher
Notary Public



Return to:

Michael D. Matejka
Fitzgerald, Schorr, Barmettler & Brennan, P.C., L.L.O.
13220 California Street, Suite 400
Omaha, NE 68154-5228

EXHIBIT A

**ARTICLES OF MERGER
OF
THE HILLARY CORPORATION
INTO
KRUGER COMMODITIES, INC.**

Pursuant to the provisions of the Nebraska Business Corporation Act, the undersigned corporations adopt the following Articles of Merger:

I.

The names of the corporations and the states under the laws of which they are organized are:

THE HILLARY CORPORATION, a Nebraska corporation
KRUGER COMMODITIES, INC., a Nebraska corporation

II.

The name of the surviving corporation is "KRUGER COMMODITIES, INC."

III.

The following Plan of Merger was approved by the shareholders and directors of each corporation in the manner and to the extent prescribed by the Nebraska Business Corporation Act:

PLAN OF MERGER

1. Surviving Corporation. THE HILLARY CORPORATION shall be merged into KRUGER COMMODITIES, INC., which shall be the surviving corporation.

2. Terms and Conditions of Merger. On the effective date of the merger of THE HILLARY CORPORATION into KRUGER COMMODITIES, INC., the separate existence of THE HILLARY CORPORATION shall cease, the stock of THE HILLARY CORPORATION shall be cancelled, and KRUGER COMMODITIES, INC., shall succeed to all the properties, rights, and other assets and shall be subject to all the liabilities of THE HILLARY CORPORATION without further action by either corporation. Upon the merger herein described, the shareholders of THE HILLARY CORPORATION shall receive 31.92 shares of the voting stock of KRUGER COMMODITIES, INC, for each share of common stock of THE HILLARY CORPORATION

3. Further Assurances. If at any time KRUGER COMMODITIES, INC. shall determine that additional conveyances, documents, or other actions are necessary to carry out the provisions of this Plan of Merger, the officers and directors of THE HILLARY CORPORATION

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as of the effective date of this merger shall execute such conveyances or documents or take such action.

4. Effective Date. The effective date of this merger shall be December 31, 2006.

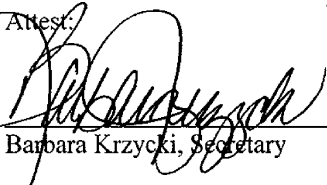
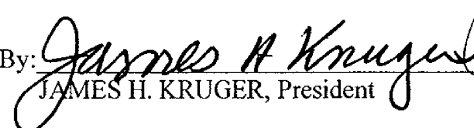
IV.

As to each corporation, the shareholders of which were required to vote thereon, the number of shares outstanding and the number of shares of common stock voted for and against the Plan of Merger are:

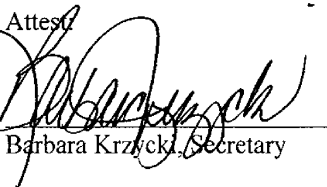

| <u>Name of Corporation</u> | <u>Number of Shares Outstanding</u> | <u>Number of Shares Voted For</u> | <u>Number of Shares Voted Against</u> |
|--|-------------------------------------|-----------------------------------|---------------------------------------|
| THE HILLARY CORPORATION (Common Stock) | 50 | 50 | -0- |
| KRUGER COMMODITIES, INC. (Common Stock) | 62,543 | 62,543 | -0- |

Dated this 20th day of December, 2006.

KRUGER COMMODITIES, INC.

Attest: 
 By:  JAMES H. KRUGER, President
 Barbara Krzycki, Secretary

THE HILLARY CORPORATION

Attest: 
 By:  JAMES H. KRUGER, President
 Barbara Krzycki, Secretary

BOOK 1938 PAGE 481

EXHIBIT B

LEGAL DESCRIPTION

Part of Block 261, in the ORIGINAL CITY OF SOUTH OMAHA, now a part of the City of Omaha, as surveyed and lithographed in Douglas County, Nebraska, together part of vacated "G" Street, all more particularly described as follows:

Commencing at the Northwest corner of said Block 261 and Point of Beginning; thence North 89°59'37" East along the South right-of-way line of "F" Street a distance of 263.98 feet; thence South 8°25'21" West a distance of 417.90 feet to the North right-of-way line of "G" Street; thence South 89°50'28" West along said North right-of-way line of "G" Street to a point on the East right-of-way of Dahlman Avenue; thence North 8°35'07" East along said East right-of-way of Dahlman Avenue a distance of 418.79 feet to the Point of Beginning;

EXCEPT that part taken for street more particularly described as follows:

Beginning at the Northwest corner of said Block 261; thence North 89°59'37" East along the South right-of-way line of "F" Street a distance of 263.71 feet; thence South 8°25'21" West, a distance of 32.35 feet; thence South 89°59'37" West on a line 32.00 feet South of and parallel with the South right-of-way line of "F" Street, a distance of 76.74 feet; thence North 0°00'23" West, a distance of 10.00 feet; thence South 89°59'37" West on a line 22.00 feet South of and parallel with the South right-of-way line of "F" Street, a distance of 185.55 feet; thence North 8°35'07" East on the East right-of-way line of Dahlman Avenue, a distance of 22.25 feet to the Point of Beginning.

NOTE: The North line of Block 261 is assumed to bear North 89°59'37" East for this description.