

5. Accounting. Upon the merger becoming effective, the assets, liabilities, reserves and accounts of the Merging Corporations shall be taken up on the books of Boren at the amounts at which they, respectively, shall then be carried on the books of the Merging Corporations, subject to such adjustment or elimination of intercompany items as may be appropriate in giving effect to the merger.

6. Policies and Agreements of the Merging Corporations. All corporate acts, plans, policies, agreements, approvals and authorizations of the Merging Corporations which were valid and effective immediately prior to the effective date of the merger shall be taken for all purposes upon the merger becoming effective as the acts, plans, policies, agreements, approvals and authorizations of Boren and shall be effective and binding on Boren as the same were with respect to the Merging Corporations.

7. Directors, Officers and Employees. Upon the merger becoming effective, the present directors and officers of Boren shall continue as its directors and officers until their successors are elected as provided in the Bylaws of Boren. The employees of the Merging Corporations shall become the employees of Boren and shall continue to be entitled to the same rights and benefits which they enjoyed as employees of the Merging Corporations.