

PLAN OF MERGER

of

Copper Beech Consulting, LLC
a California limited liability company,

with and into

Copper Beech LLC
an Idaho limited liability company

December 13, 2021

A. *Entities Participating in Merger; Entitlement to Vote.*

1. Parties to the Merger. At the Effective Time (as defined below), Copper Beech Consulting, LLC, a California limited liability company (the "Merging Entity" or "Disappearing Limited Liability Company"), will merge with and into Copper Beech LLC, an Idaho limited liability company (the "Surviving Entity" or "Surviving Limited Liability Company"), pursuant to Title 30, Chapter 22, Section 205 of Idaho Statutes and California Corporations Code, Title 2.6, California Revised Uniform Limited Liability Act, Sections 17710.10 to 17710.19 inclusive.

2. Interests in Surviving Entity or Surviving Limited Liability Company Entitled to Vote. There is one member holding 100% of the Surviving Entity or Surviving Limited Liability Company ownership interest, entitling its holder to 100% of the vote regarding the effectiveness of the Merger. There are no other interests in the Surviving Entity or Surviving Limited Liability Company outstanding.

Owner in Surviving Entity or Surviving Limited Liability Company: James Peter Mosher Interest: 100%

3. Interests in Merging Entity or Disappearing Limited Liability Company Entitled to Vote. There is one member holding 100% of the Merging Entity or Disappearing Limited Liability Company ownership interest, entitling its holder to 100% of the vote regarding the effectiveness of the Merger. There are no other interests in the Merging Entity or Disappearing Limited Liability Company outstanding.

Owner in Merging Entity or Disappearing Limited Liability Company: James Peter Mosher Interest: 100%

B. *Name of Surviving Entity.*

After the merger contemplated by this agreement (the "Plan of Merger" or "Agreement of Merger"), the Surviving Entity or Surviving Limited Liability Company will continue to have the name "Copper Beech LLC."

C. *Merger; Effective Time.*

The merger of the Merging Entity or Disappearing Limited Liability Company into the Surviving Entity or Surviving Limited Liability Company (the "Merger") will be effected pursuant to the terms and conditions of this Plan of Merger. Upon the Merger becoming effective, the existence of the Merging Entity or Disappearing Limited Liability Company will cease, and the corporate existence of the Surviving Entity or Surviving Limited Liability Company will continue. The Articles of Incorporation of Copper Beech LLC, an Idaho limited liability company, shall be the Articles of Incorporation of the Surviving Entity or Surviving Limited Liability Company. The Merger shall become effective at 11:59pm Mountain Time on December 31, 2021, such time being the "Effective Time".

D. *Exchange of Interests.*

At the Effective Time, the outstanding ownership interests of the entities participating in the Merger will be exchanged in the following manner and on the following basis:

1. Surviving Entity or Surviving Limited Liability Company. The outstanding interests of the Surviving Entity or Surviving Limited Liability Company will not be exchanged or altered in any manner as a result of the Merger

and will remain outstanding as interests of the Surviving Entity or Surviving Limited Liability Company as set forth below.

Owner in Surviving Entity or Surviving Limited Liability Company: James Peter Mosher Interest: 100%

2. Merging Entity or Disappearing Limited Liability Company. Upon the Effective Time, each ownership interest in the Merging Entity or Disappearing Limited Liability Company issued and outstanding immediately prior thereto shall, by virtue of the Merger and without any action by either the Merging Entity or Disappearing Limited Liability Company, or the Surviving Entity or Surviving Limited Liability Company, shall become an equal and equivalent interest in the Surviving Entity or Surviving Limited Liability Company as set forth below.

James Peter Mosher Interest: 100%

E. *Amendments to Articles of Incorporation.*

The Articles of Incorporation of the Surviving Entity or Surviving Limited Liability Company shall remain unchanged.

F. *Effective Time and Filing of Articles of Merger and Certificate of Merger.*

The merger of the Merging Entity or Disappearing Limited Liability Company with and into the Surviving Entity or Surviving Limited Liability Company will become effective at the Effective Time. As soon as practicable after the date hereof, the Surviving Entity or Surviving Limited Liability shall deliver for filing this Plan of Merger to the Secretary of State of Idaho and a Certificate of Merger (Form OBE Merger-1) to the Secretary of State of California.

This Plan of Merger is approved and executed as of the date first set forth above and may be executed in one or more counterparts, which together shall constitute but one and the same instrument.

SURVIVING ENTITY:

Copper Beech LLC

an Idaho limited liability company

By: 

Name: James P. Mosher

Title: President and Manager

MERGING ENTITY:

Copper Beech Consulting, LLC,

a California limited liability company

By: 

Name: James P. Mosher

Title: President and Manager