

FILED/EFFECTIVE

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ARTICLES OF MERGER

TO: The Secretary of State of the State of Washington
Secretary of the State of Idaho

INVESTMENT RESEARCH CONSULTANTS, INC., a Washington corporation ("Surviving Corporation"), pursuant to RCW 23B.11.050 of the Washington Business Corporation Act, hereby executes the following Articles of Merger for purpose of merging **INVESTMENT RESEARCH CONSULTANTS, INC.**, an Idaho corporation ("Merging Corporation"), into Surviving Corporation:

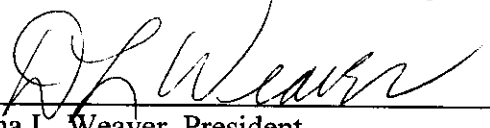
1. The Plan of Merger is attached hereto as Exhibit "A".
2. The merger was approved by the shareholders of the Merging Corporation and Surviving Corporation pursuant to RCW 23B.11.030 and Section 30-1-1103 of the Idaho Business Corporation Act. The total number of shares entitled to vote, voted for, and voted against the Plan are as follows:

Name of Corporation	Class of Shares	Number of Shares Entitled to Vote	Shares Voted For	Shares Voted Against
INVESTMENT RESEARCH CONSULTANTS, INC. (WA)	Voting Common	500	500	0
INVESTMENT RESEARCH CONSULTANTS, INC. (ID)	Voting Common	500	500	0

3. These Articles of Merger shall be effective when filed in the Office of the Secretary of State of Washington.

DATED this 6th day of June, 2000.

INVESTMENT RESEARCH CONSULTANTS, INC., an Idaho corporation

By 
Donna L. Weaver, President
"Merging Corporation"

INVESTMENT RESEARCH CONSULTANTS, INC., a Washington corporation

By 
Donna L. Weaver, President
"Surviving Corporation"

IDAHO SECRETARY OF STATE
06/16/2000 09:00
CK: 217654 CT: 4268 BH: 326935

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PLAN OF MERGER

THIS PLAN OF MERGER, dated the 6th day of June, 2000, is by and between **INVESTMENT RESEARCH CONSULTANTS, INC.**, a Washington corporation (herein sometimes referred to as the "Surviving Corporation"), and **INVESTMENT RESEARCH CONSULTANTS, INC.**, an Idaho corporation (herein sometimes referred to as the "Merging Corporation").

WHEREAS, the Surviving Corporation is a corporation organized and existing under and by virtue of the laws of the State of Washington, having an authorized capitalization of fifty thousand (50,000) shares of common stock with a par value of One Dollar (\$1.00), per share, of which five hundred (500) shares are presently outstanding, and

WHEREAS, the Merging Corporation is a corporation organized existing under and by virtue of the laws of the state of Idaho, having an authorized capitalization of fifty thousand (50,000) shares of common stock with a par value of One Dollar (\$1.00), per share, of which five hundred (500) shares are presently outstanding, and

WHEREAS, the Boards of Directors of the Surviving Corporation and the Merging Corporation, the parties hereto, deem it desirable and in the best interests of the corporations and their shareholders that the Merging Corporation be merged into the Surviving Corporation. for the following reasons:

1. The Merging Corporation, no longer has any office or place of business in Idaho.
2. The shareholders of the Merging Corporation, who also serve as the officers and directors of the Surviving Corporation, are now Washington residents.
3. The principal office and place of business of the Merging Corporation, is now located in the state of Washington.
4. Since the principal office and place of business of the Merging Corporation is now located in the state of Washington, and since its officers and directors are now residents of Washington, it would be preferable for the Merging Corporation to move its state of incorporation to Washington in order to save the costs and expenses of conducting business in the state of Washington through a foreign incorporated corporation, and for the convenience of the parties.
5. The Surviving Corporation has been newly organized in the state of Washington in order to act as the surviving corporation following the merger of the Merging Corporation and the Surviving Corporation, thereby effecting a change in the state of incorporation.

NOW, THEREFORE, in consideration of the premises and the mutual promises and covenants, and subject to the conditions herein set forth, the corporations agree as follows:

1. The corporations shall be merged into a single corporation by the Merging Corporation merging with and into the Surviving Corporation, which shall survive the merger pursuant to the provisions of RCW 23B.11.050, *et seq.*, of the Washington Business Corporation Act. Upon such merger, the separate corporate existence of the Merging Corporation shall cease, and the Surviving Corporation shall become the owner, without other transfer, of all the rights and property of the Merging Corporation, and the Surviving Corporation shall become subject to all debts and liabilities of the Merging Corporation in the same manner as if the Surviving Corporation had itself incurred them.

2. The name of the Surviving Corporation shall be remain "INVESTMENT RESEARCH CONSULTANTS, INC."

3. The Articles of Incorporation of the Surviving Corporation, and any amendments thereto, shall remain the same and in no way be affected or changed because of the merger.

4. The Bylaws of the Surviving Corporation shall remain the same and in no way be affected or changed because of this merger.

5. The Board of Directors of the Surviving Corporation, as of the effective date, shall remain the directors of the Surviving Corporation until their respective successors are elected.

6. All shares of stock of the Merging Corporation shall be canceled upon the merger and no additional shares of the Surviving Corporation shall be issued.

7. Neither the Merging Corporation nor the Surviving Corporation shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except as contemplated by this Plan.

8. This Plan of Merger will be submitted to the shareholders of the merging corporations, if required, for approval in the manner provided by the applicable laws of the States of Washington and Idaho, by means of Unanimous Consent. After approval by the vote of the holders of at least two-thirds (2/3) of the issued and outstanding shares of the Surviving Corporation and after approval by the vote of the holders of at least a majority of the issued and outstanding shares of the Merging Corporation required to vote thereon, Articles of Merger shall be filed as required by the laws of the State of Washington and Idaho. The merger shall be effective when the Articles of Merger are filed in the office of the Secretary of State of the State of Washington.

9. The directors of either merging corporation may, at their discretion, abandon this merger, subject to the rights of third parties under contracts relating thereto, without further action or approval by the shareholders of the corporation, at any time before the merger has been completed.

10. This merger transaction, structured as a statutory merger pursuant to the laws of the states of Idaho and Washington, is, for federal income tax purposes, intended to qualify as a tax-free reorganization (a statutory merger) as to both corporations and their shareholders pursuant to Sections 368(a)(1)(A) and (F) and 354, and related provisions of the Internal Revenue Code of 1986.

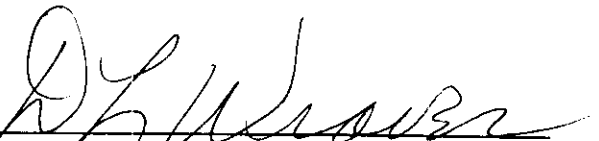
IN WITNESS WHEREOF, the parties have signed this Plan of Merger the day and year first above written.

INVESTMENT RESEARCH
CONSULTANTS, INC. a Washington
Corporation

By 
DONNA L. WEAVER, President

“Surviving Corporation”

INVESTMENT RESEARCH
CONSULTANTS, INC., an Idaho Corporation

By 
DONNA L. WEAVER, President

“Merging Corporation”