

**STATEMENT OF MERGER OF  
E & D COMPANY, PLLC  
INTO  
IMEG CONSULTANTS CORP.**

Pursuant to the provisions of Title 30, Chapter 22, Part 2 of the Idaho Code, the undersigned hereby certify:

1. The name, jurisdiction of formation, and type of entity of each merging entity that is not the surviving entity:

<u>Name</u>	<u>Jurisdiction</u>	<u>Type of Entity</u>
E & D COMPANY, PLLC	Idaho	professional limited liability company

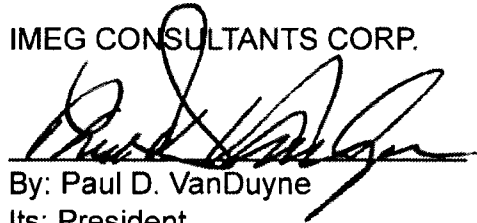
2. The name, jurisdiction of formation, and type of entity of the surviving entity:

<u>Name</u>	<u>Jurisdiction</u>	<u>Type of Entity</u>
IMEG CONSULTANTS CORP.	New York	for-profit corporation

3. The effective date of the merger shall be: upon filing
4. The merger was approved by each domestic merging entity in accordance Title 30, Chapter 22, Part 2 of the Idaho Code and by each foreign merging entity in accordance with the law of its jurisdiction of formation.
5. The non-surviving entity, E & D COMPANY, PLLC, is a wholly owned subsidiary of the surviving entity, IMEG CONSULTANTS CORP.
6. A copy of the Plan and Agreement of Merger was not and will not be delivered to any members of record of the subsidiary entity other than the parent entity because there are no such members.
7. The undersigned surviving parent entity is the sole member of the non-surviving subsidiary entity and hereby waives its right to receive a copy of the Plan and Agreement of Merger.

**IN WITNESS WHEREOF**, the undersigned have caused this Statement of Merger to be executed by a duly authorized officer this 9th day of January, 2024.

IMEG CONSULTANTS CORP.

  
By: Paul D. VanDuyne  
Its: President

E & D COMPANY, PLLC

  
By: Paul D. VanDuyne  
Its: Managing Agent