

Plan of Merger

THIS PLAN OF MERGER is entered into effective as of this 1st day of January, 2019 (the "Effective Date"), by and between N & J, INC., an Idaho corporation ("N&J"), and **FOUR PUTT, L.P.**, an Idaho limited partnership ("Four Putt"), being sometimes collectively referenced as the "Constituent Corporations."

WHEREAS:

1. Pursuant to the Idaho Model Entity Transaction Act, Idaho Code §§ 30-22-101, *et seq.* (the "Act"), the Board of Directors and Shareholders of N&J and the General and Limited Partners of Four Putt have resolved that Four Putt be merged with and into N&J, which shall be the surviving corporation (such corporation in its capacity as such surviving corporation being sometimes referred to herein as the "Surviving Corporation"), in a transaction qualifying as a plan within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code;
2. Four Putt currently has one hundred (100) outstanding transferrable units which are owned as follows (collectively, the "Units"): ten (10) units are owned by N & J, and the remaining ninety (90) units are owned by Gregory N. Dancer;
3. The issued and outstanding capital stock of N & J consists of 2,000 shares of common stock, all of which are owned by Gregory N. Dancer; and
4. The respective Board of Directors, Shareholders, and General and Limited Partners of N&J and Four Putt have approved the merger upon the terms and conditions hereinafter set forth and have approved this Plan.

NOW, THEREFORE, in consideration of the premises and the mutual agreements, provisions, and covenants herein contained, the parties hereby agree that as of the Effective Date (as hereinafter defined) Four Putt shall be merged (hereinafter called "Merger") with and into N & J, which shall be the Surviving Corporation, and the parties hereto adopt and agree to the following plan, terms, and conditions relating to the Merger and the mode of carrying the same into effect.

1. Stockholders' Meetings; Filings; Effects of Merger

1.1 Merger Approved. Both Four Putt and N & J represent and warrant to one another that this Merger will be approved by their respective partners and shareholders, as the case may be, on or before the Effective Date.

1.2 Filing of Plan of Merger, Effective Date. Once (a) this Plan is adopted by the shareholders of N & J, (b) this Plan is adopted by the partners of Four Putt, and (c) this Plan is not thereafter, and has not theretofore been, terminated or abandoned as permitted by the provisions hereof, then a Plan of Merger shall be filed and recorded in accordance with the Idaho Secretary of State in accordance with the Act. The Merger shall become effective at 12:01 a.m., on January 1, 2019 (the "Effective Date").

1.4 Certain Effects of Merger. On the Effective Date, the separate existence of Four Putt shall cease, and Four Putt shall be merged with and into N & J, which, as the Surviving Corporation, shall possess all the rights, privileges, powers, and franchises, of a public as well as a private nature, and be subject to all the restrictions, disabilities, and duties of Four Putt; and all and singular, the rights, privileges, powers, and franchises of Four Putt, and all property, real, personal, and mixed, and all debts due to Four Putt on whatever account, as well as all other things in action belonging to Four Putt, shall be vested in the Surviving Corporation; and all property, rights, privileges, powers, and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of Four Putt, and the title to any real estate vested by deed or otherwise in Four Putt, shall not revert or be in any way impaired; but all rights of creditors and all liens upon any property of Four Putt shall be preserved unimpaired, and all debts, liabilities, and duties of Four Putt shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities, and duties had been incurred or contracted by it. At any time, or from time to time, after the Effective Date, the last acting employees or partners of Four Putt or the corresponding officers of the Surviving Corporation, may, in the name of Four Putt, execute and deliver all such proper deeds, assignments, and other instruments and take or cause to be taken all such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest, perfect, or confirm in the Surviving Corporation title to and possession of

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all Four Putt's property, rights, privileges, powers, franchises, immunities, and interests and otherwise to carry out the purposes of this Plan.

2. Name of Surviving Corporation; Articles of Incorporation; By-Laws

2.1 Name of Surviving Corporation. The name of the Surviving Corporation from and after the Effective Date shall be GVD, Inc. (fka N & J, Inc.)

2.2 Articles of Incorporation. The Articles of Incorporation of GVD, Inc. (fka N & J, Inc.) as in effect on the date hereof shall from and after the Effective Date be, and continue to be, the Certificate of Incorporation of the Surviving Corporation until changed or amended as provided by law.

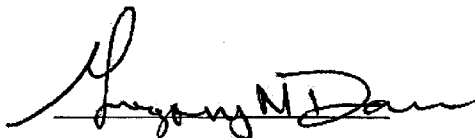
2.3 By-Laws. The By-Laws of GVD, Inc. (fka N & J, Inc.), as in effect immediately before the Effective Date, shall from and after the Effective Date be, and continue to be, the By-Laws of the Surviving Corporation until amended as provided therein.

3. Status and Conversation of Securities

The manner and the basis of converting the Units of Four Putt into shares of stock of GVD, Inc. (fka N & J, Inc.) are as follows: none, as Gregory N. Dancer owns the entire outstanding interest of both Four Putt and GVD, Inc. (fka N & J, Inc.). After the Merger, Gregory N. Dancer shall be the sole owner of the Surviving Corporation.

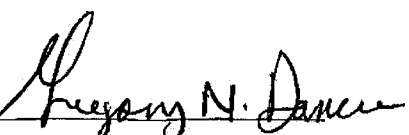
IN WITNESS WHEREOF, this Plan has been duly executed by Four Putt and GVD, Inc. (fka N & J, Inc.) as of the date signed below.

FOUR PUTT, L.P.
an Idaho limited Partnership

 12-10-18

By: Gregory N. Dancer, acting as GVD, Inc. (fka N & J, Inc.'s) Date
sole shareholder and CEO, with GVD, Inc. (fka N & J, Inc.).
being the general partner of Four Putt

GVD, Inc. (fka N & J, Inc.),
an Idaho corporation

By:  12-10-18
Name: Gregory N. Dancer Date
Its: Sole shareholder and CEO

FOUR PUTT, L.P.,
UNANIMOUS CONSENT OF GENERAL AND LIMITED PARTNERS
(Plan of Merger)

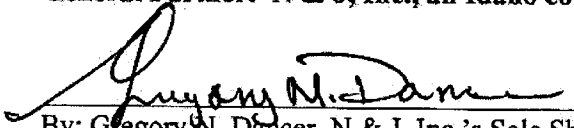
The undersigned, constituting all of the General and Limited Partners of Four Putt, L.P., an Idaho limited liability partnership ("Four Putt"), and acting pursuant to Idaho Code 30-24-101, *et seq.*, by this instrument do hereby consent to, adopt and approve in writing the following resolutions and corporate actions:

WHEREAS, the General and Limited Partners of Four Putt, after reviewing and analyzing the proposed merger between Four Putt and N & J, Inc., an Idaho corporation ("N&J"), unanimously determined that it is desirable to adopt the following resolutions:

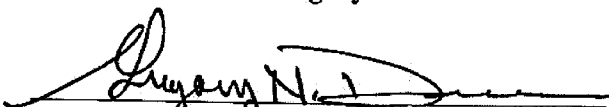
RESOLVED, that the Plan of Merger, Four Putt with and into N&J, a copy of which is attached hereto and incorporated herein by this reference (the "Merger Plan"), is in all respects hereby adopted and approved, with N&J to be the surviving corporation.

Dated effective as of the 1st day of January, 2019

General Partner: N & J, Inc., an Idaho corporation


By: Gregory N. Dancer, N & J, Inc.'s Sole Shareholder
and CEO

Limited Partner: Gregory N. Dancer


Gregory N. Dancer

N & J, INC.,
UNANIMOUS CONSENT OF SHAREHOLDERS AND DIRECTORS
(Plan of Merger)

The undersigned, constituting all of the Shareholders and Directors of N & J, Inc., an Idaho corporation ("N&J"), and acting pursuant to Idaho Code 30-29-101, *et seq.*, by this instrument do hereby consent to, adopt and approve in writing the following resolutions and corporate actions:

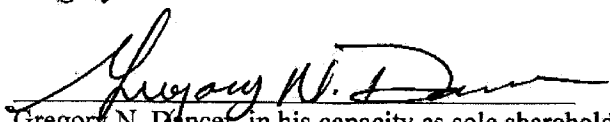
WHEREAS, the Shareholders and Directors of N&J, after reviewing and analyzing the proposed merger between N&J and Four Putt, L.P., an Idaho limited liability partnership ("Four Putt"), unanimously determined that it is desirable to adopt the following resolutions:

RESOLVED, the plan, merging Four Putt with and into N&J, a copy of which is attached hereto and incorporated herein by this reference (the "Merger Plan"), is in all respects hereby adopted and approved, with N&J to be the surviving corporation.

FURTHER RESOLVED, that the officers of N&J be and they hereby are authorized and directed to take any and all such further and other action as they or any of them deem necessary or advisable in connection with the foregoing resolutions and the transactions referred to therein and to execute and deliver, as appropriate, any and all agreements, instruments, certificates and other documents as they or any of them deem appropriate in connection therewith, including but not limited to, the agreements and documents referred to in such resolutions (as conclusively evidenced by any of their execution and delivery thereof).

Dated effective as of the 1st day of January, 2019

Gregory N. Dancer


Gregory N. Dancer, in his capacity as sole shareholder
and director of N & J, Inc.