

STATEMENT OF MERGER

2008 OCT 21 PM 4:17

The undersigned Silva's Cabinet Shop, Inc., a California corporation (the "California Company") and Silva's Idaho Cabinet Shop, Inc., an Idaho corporation (the "Idaho Company") hereby execute this STATEMENT OF MERGER (the "Statement") as of October 20, 2008 pursuant to Idaho Code Section 30-18-205.

1. Merging Entities. The California Company shall merge with and into the Idaho Company with the Idaho Company surviving. Accordingly, the names, jurisdiction and type of merging entities are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Type</u>	<u>Secretary of State File No.</u>	<u>Survive Merger</u>
Silva's Cabinet Shop, Inc.	California	Corporation	CA File No. C2886433	No
Silva's Idaho Cabinet Shop, Inc.	Idaho	Corporation	ID File No. C180054	Yes

2. Effective Time. The merger shall be effective upon filing this Statement with the Idaho Secretary of State.

3. Approval. The merger has been approved by the Idaho Company in accordance with the provisions of the Idaho Code, and has been approved by the California Company in accordance with the laws of California.

4. Amendment to Articles of Incorporation of Idaho Company. Immediately upon the merger, the name of the Idaho Company shall be amended to be "Silva's Cabinet Shop, Inc." Accordingly, the Articles of Incorporation of the Idaho Company, as in effect immediately prior to the effectiveness of the merger, shall be the Articles of Incorporation of the surviving company except that Article I thereof is amended and restated by virtue of the merger to read in its entirety as follows:

"Article I - Name

The name of this corporation is Silva's Cabinet Shop, Inc."

5. Bylaws. The Bylaws of the Idaho Company, as in effect immediately prior to the effectiveness of the merger, shall be the Bylaws of the surviving company except that the name of the surviving company is amended by virtue of the merger to be Silva's Cabinet Shop, Inc.

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IDAHO SECRETARY OF STATE
10/21/2008 05:00
CK: 163694 CT: 172099 BH: 1141119
1 @ 30.00 = 30.00 MERGER # 2

C180054

IN WITNESS WHEREOF, the undersigned have duly executed this Statement of Merger as of the date first set forth above.

CALIFORNIA COMPANY

SILVA'S CABINET SHOP, INC.

By: *Joe F. Silva*
Name: Joe F. Silva
Title: President

By: *Maria P. Silva*
Name: Maria P. Silva
Title: Secretary

IDAHO COMPANY

SILVA'S IDAHO CABINET SHOP, INC.

By: *Joe F. Silva*
Name: Joe F. Silva
Title: President

By: *Maria P. Silva*
Name: Maria P. Silva
Title: Secretary