ARTICLES OF MERGER

OF U.S. COMBUSTION PRODUCTS, INC., AN IDAHO CORPORATION OF AND SECULO CORPORATION U.S. COMBUSTION PRODUCTION, INC., A CALIFORNIA CORPORATION

- 1. <u>Plan of Merger</u>: A true and correct copy of the Plan of Merger approved by the directors and shareholders of U.S. Combustion Products, Inc., an Idaho Corporation (USCP Idaho) and U.S. Combustion Products, Inc., a California Corporation (USCP California) is attached hereto as Exhibit A, and incorporated herein by reference. Pursuant to the Plan of Merger, USCP California is merging into USCP Idaho, and USCP Idaho will be the surviving corporation.
- 2. <u>Shareholder approval</u>: The merger was approved by Gregory L. Levin, the holder of 100 shares of USCP Idaho Stock, constituting 100% of the outstanding shares of the company, and the holder of 200 shares of USCP California Stock, constituting 100% of the outstanding shares of the company.

DATED this day of October, 2000.

U.S. Combustion Product, Inc., an Idaho Corporation

Gregory L. Levin, President

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PLAN OF MERGER

- 1. <u>Names of Merging Companies</u>: U.S. Combustion Products, Inc., an Idaho corporation ("USCP Idaho") and U.S. Combustion Products, Inc., a California corporation ("USCP California").
- 2. <u>Surviving Company</u>: USCP Idaho will be the surviving corporation, into which USCP California will merge.
- 3. <u>Terms of Merger</u>: USCP Idaho will issue 100 shares of its common stock to the shareholder of USCP California, in exchange for which the shareholder of USCP California will assign his entire right, title and interest in and to 200 shares of USCP California stock, constituting all of the outstanding stock of the company, to USCP Idaho.
- 4. <u>Counterpart and facimile signatures</u>: This Plan may be executed in counterparts, and via electronic facimile ("fax"). A collection of counterpart signatures of all signatories set forth below, provided at least one signature is an original signature, shall be considered a complete original of this document.

The undersigned, constituting all of the directors and shareholders of each of USCP Idaho and USCP California, hereby approve this Plan of Merger, on this 22 day of October, 2000:

U.S. Combustion Products, Inc., an Idaho Corporation:

Gregory . Nevin, shareholder and director

U.S. Combustion Products, Inc., a California Corporation:

Gregory Levin, shareholder and director

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Wallace Z. Levin, director