

2015 MAR -4 PM 4:03

SECRETARY OF STATE
STATE OF IDAHO**Statement of Merger****1 Effective Date**

The effective date is March 4, 2015

2 Name, Jurisdiction of Organization, and Type of Entity for Each Constituent Entity

Merging Entity. Trend, Inc., an Idaho corporation, dated January 3, 1967 organized under the laws of Idaho.

Surviving Entity. Trend Real Estate Inc., an Idaho corporation, dated February 25, 2015, organized under the laws of Idaho.

3 Approval

The Merging Entity and the Surviving Entity have approved this merger in accordance with the Idaho Business Corporation Act and the Idaho Entity Transactions Act.

4 No Proposed Amendments to Organic Documents

There are no proposed amendments to the organic documents of the Surviving Entity.

5 Manner of Converting the Interests

The Merging Entity merges into the Surviving Entity, which is a wholly owned subsidiary of Idaho Industrial Sales, Inc. (IIS).

The parties intend that this merger qualify as a non-taxable event provided for under IRC §§ 368(a)(1)(A) and 368(a)(2)(A).

The shareholders in Merging Entity shall receive shares of stock from IIS for their shares in Merging Entity equal in value to their shares previously held in Merging Entity.

The Surviving Entity shall hold and own the assets of Merging Entity.

IIS owns the shares of the Surviving Entity.

6 Other Provisions**6.1 Entity Income**

All income of the Merging Entity received after the Effective Date shall be deemed to be the income of the Surviving Entity.

6.2 Entity Expenses

All expenses of the Merging Entity incurred after the Effective Date shall be deemed to be the expenses of the Surviving Entity.

6.3 Entity Property

As of the Effective Date, all property of the Merging Entity shall be deemed to be the property of the Surviving Entity by operation of law without documents of conveyance.

6.4 Rights and Powers

All rights and powers of the Merging Entity shall vest in the Surviving Entity as of the Effective Date of the merger.

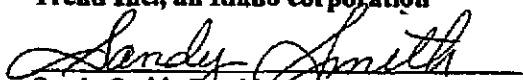
C38073

6.5 Tax Consequences

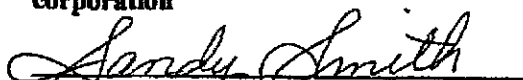
The intent of the parties is that this merger is a non-taxable event under both Federal and State tax law. All provisions of the plan shall be so construed.

7 Signatures

Trend Inc., an Idaho corporation


Sandy Smith, President

Trend Real Estate Inc., an Idaho corporation


Sandy Smith, President

Idaho Industrial Sales, Inc., an Idaho corporation


Laura Bohle, President

IDAHO SECRETARY OF STATE

03/04/2015 05:00

CK:2632728 CT:172099 BH:1464584

1@ 30.00 = 30.00 STMT MERGE #2

1@ 20.00 = 20.00 EXPEDITE C #3