

ARTICLES OF MERGER
OF
THE 37TH MILLISECOND, INC., a California Corporation
AND
THE 37TH MILLISECOND, INC., an Idaho Corporation

FILED EFFECTIVE
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SECRETARY OF STATE
STATE OF IDAHO

THE 37TH MILLISECOND, INC., a California corporation,) (hereinafter The 37th Millisecond, Inc.-California) having its principal place of business in Grangeville, Idaho, and THE 37TH MILLISECOND, INC., an Idaho corporation, (hereinafter The 37th Millisecond, Inc.-Idaho) having its principal place of business in Grangeville, Idaho, do hereby adopt the following Articles of Merger for the purpose of merging both entities into one corporation pursuant to the provisions of Idaho Code § 30-1-1107 and California Code Section 1110:

1. The plan of merger adopted by the board of directors and shareholders of, THE 37TH MILLISECOND, INC.-California and THE 37TH MILLISECOND, INC.-Idaho is as follows:

PLAN OF MERGER

This Plan of Merger (hereinafter "Agreement") is made and entered into this ____ day of March, 2008, by and between THE 37TH MILLISECOND, INC., a corporation organized under the laws of the State of Idaho, with its principal office located at Grangeville, Idaho, (hereinafter called the surviving corporation or The 37th Millisecond-Idaho), and THE 37TH MILLISECOND, INC., a corporation organized under the laws of the State of California, with its principal office located at Grangeville, Idaho, (hereinafter called the absorbed corporation or the 37th Millisecond-California).

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RECITALS

A. THE 37TH MILLISECOND, INC.-Idaho is a corporation duly organized and existing under the laws of the State of Idaho, with its principal office located at Grangeville, Idaho.

B. THE 37TH MILLISECOND, INC.-Idaho, has a capitalization of 100,000 authorized shares of Common Stock, having no par value per share, of which one share is issued and outstanding.

C. THE 37TH MILLISECOND, INC.-California is a corporation duly organized and existing under the laws of the State of California, with its principal office located at Grangeville, Idaho.

D. THE 37TH MILLISECOND, INC.-California, has a capitalization of 100,000 authorized shares of Common Stock, having no par value of per share, of which 60,000 shares are issued and outstanding.

E. The Boards of Directors of THE 37TH MILLISECOND, INC.-Idaho, and THE 37TH MILLISECOND, INC.-California, deem it desirable and in the best interests of the respective Corporations and their shareholders that THE 37TH MILLISECOND, INC.-California, be merged into THE 37TH MILLISECOND, INC.-Idaho, in accordance with the provisions of the Idaho Business Corporation Act and the California Corporations Code, in order that the transaction qualify as a "reorganization" within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended.

In consideration of the mutual covenants, and subject to the terms and conditions hereinafter set forth, the constituent corporations agree as follows:

SECTION ONE

MERGER

THE 37TH MILLISECOND, INC.-California shall merge with and into THE 37TH MILLISECOND, INC.-Idaho, which shall be the surviving corporation.

SECTION TWO

TERMS AND CONDITIONS

On the effective date of the merger, the separate existence of the absorbed corporation shall cease, and the surviving corporation shall succeed to all the rights, privileges, immunities, and franchises, and all the property, real, personal, and mixed, of the absorbed corporation, without the necessity for any separate transfer. The surviving corporation shall thereafter be responsible and liable for all liabilities and obligations of the absorbed corporation, and neither the rights of creditors nor any liens on the property of the absorbed corporation shall be impaired by the merger.

SECTION THREE

CONVERSION OF SHARES

The manner and basis of converting the shares of the absorbed corporation into shares of the surviving corporation is as follows:

(a) Each share of Common Stock of THE 37TH MILLISECOND, INC.-California, issued and outstanding on the effective date of the merger shall be converted into one share of Common Stock of THE 37TH MILLISECOND, INC.-Idaho, all of which shares of stock of the surviving corporation shall thereupon be issued and outstanding. Upon the conversion of shares as provided herein, fractional shares may be issued.

(b) After the effective date of the merger, each holder of certificates for shares of THE 37TH MILLISECOND, INC.-California, common stock in the absorbed corporation shall surrender them to the surviving corporation or to its duly appointed agent, in such manner as the surviving corporation shall legally require. On receipt of such share certificate, the surviving corporation shall issue and exchange therefore certificates for shares of stock in the surviving corporation, representing the number of shares of stock to which such holder is entitled as provided above.

(c) Holders of the certificates of stock of the absorbed corporation shall not be entitled to receive dividends payable on shares of stock in the surviving corporation until the certificates have been issued to such shareholders. Thereafter, each such shareholder shall be entitled to receive any dividends on shares of stock of the surviving corporation issuable to them hereunder that may have been declared and paid between the effective date of the merger and the issuance to such shareholder of the certificate for his shares in the surviving corporation.

SECTION FOUR

ARTICLES OF INCORPORATION

The Articles of Incorporation of the surviving corporation shall continue to be its Articles of Incorporation following the effective date of the merger.

SECTION FIVE

BYLAWS

The Bylaws of the surviving corporation shall continue to be its Bylaws following the effective date of the merger.

SECTION SIX

DIRECTORS AND OFFICERS

The directors and officers of the surviving corporation on the effective date of the merger shall continue as the directors and officers of the surviving corporation for the full unexpired terms of their offices and until their successors have been elected or appointed and qualified.

SECTION SEVEN

LIMITATIONS ON BUSINESS ACTIVITIES

Neither of the constituent corporations shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except that the absorbed and surviving corporations may pay regular dividends on their outstanding shares in accordance with established practices, and take all action necessary or appropriate under federal and state law to consummate this merger.

SECTION EIGHT

CONDITIONS PRECEDENT

The merger of THE 37TH MILLISECOND, INC.-California, into THE 37TH MILLISECOND, INC.-Idaho, provided for in Section One of this Agreement and the conversion of shares of stock of THE 37TH MILLISECOND, INC.-California, into shares of THE 37TH MILLISECOND, INC.-Idaho, as provided in Section Three of this Agreement is conditioned upon approval of the merger by the shareholders of the respective corporations in the manner provided by applicable law and the approval of the lenders for the respective corporations.

SECTION NINE

EFFECTIVE DATE

The effective date of this merger shall be April 1, 2008, or such later date as selected by the boards of directors of the constituent corporations after satisfaction of the conditions precedent set forth in Section Eight of this Agreement, and upon the issuance of a Certificate of Merger by the Secretary of State of the State of Idaho.

SECTION TEN

ABANDONMENT OF MERGER

This agreement of merger may be abandoned by action of the Board of Directors of either the surviving or the absorbed corporation at any time prior to the effective date on the happening of either of the following events:

- (a) If the merger is not approved by the shareholders of either the surviving or the absorbed corporation on or before March 31, 2008; or
- (b) If, in the judgment of the Board of Directors of either the surviving or the absorbed corporation, the merger would be impracticable due to the number of dissenting shareholders asserting appraisal rights under applicable state law, or any other material reason.

SECTION ELEVEN

EXECUTION OF AGREEMENT

This agreement of merger may be executed in any number of counterparts, and each such counterpart shall constitute an original instrument.

EXECUTED on behalf of the parties by their officers, and sealed with their corporate seals, respectively, pursuant to the authorization of their respective Boards of Directors on the date first written above.

THE 37TH MILLISECOND, INC., (California)

By: _____
Title: _____

THE 37TH MILLISECOND, INC., (Idaho)

By: _____
Title: _____

2. 1. The number of outstanding shares of common stock of THE 37TH MILLISECOND, INC.-California entitled to vote is 60,000.

2. The number of shares of THE 37TH MILLISECOND, INC.-California voting for the plan of merger was 60,000 and the number of shares of THE 37TH MILLISECOND, INC.-California, voting against the plan of merger was 0. The merger was duly approved by the shareholder of THE 37TH MILLISECOND, INC. pursuant to California Corporations Code Section 1110.

3. The number of outstanding shares of common stock of THE 37TH MILLISECOND, INC.-Idaho entitled to vote is one.

4. The number of shares of THE 37TH MILLISECOND, INC.-Idaho voting for the plan of merger was one and the number of shares of THE 37TH MILLISECOND, INC.-Idaho, voting against the plan of merger was 0.

5. Prior to the approval of the plan of merger by the shareholders of THE 37TH MILLISECOND, INC. and the shareholders of THE 37TH MILLISECOND, INC. the plan of merger was approved by the board of directors of each of the respective entities.

6. The merger shall be effective on April 1, 2008.

THE 37TH MILLISECOND, INC., (California)

By: 

Title: President

THE 37TH MILLISECOND, INC., (Idaho)

By: 

Title: President