PLAN OF MERGER Under Idaho Title 30 Corporations Chapter 18 Idaho Entity Transactions Act Part 2

OB DEC 31 AM 8: 48
SECRETARY OF STATE
STATE OF IDAHO

CRF Mechanical, LLC (the merging entity), an Idaho Limited Liability Company, filed with the Idaho Secretary of State, November 16, 2007 hereby agrees to a merger with Alliant Incorporated (the surviving entity), an Idaho Corporation, filed with the Idaho Secretary of State, January 29, 2007. The owner of the merging entity, in consideration for transferring all of the company's assets and liabilities to the surviving entity, will receive fifty (50) percent of the currently issued outstanding stock of the surviving entity. The merger will be effective on January 1, 2009. Approval of the merger of CRF Mechanical, LLC to Alliant Incorporated is hereby attested to:

For the Merging Entity:

Charles R. Fife, Owner CRF Mechanical, LLC For the Surviving Entity:

Travis R. Fife, President Alliant Incorporated

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12/31/2008 05:00 CX: 12481 CT: 232666 BH: 1158220 1 @ 39.00 = 30.00 STHT NERSE # 2 1 @ 20.00 = 29.00 EXPENITE C # 3

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