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PLAN OF MERGER

SECRETARY OF STATE
STATE OF IDAHO

This Plan of Merger is made as of March 18, 2010, by and between Sherman Group, LLC an Oregon limited liability company ("Sherman Oregon") and Sherman Group LLC, an Idaho limited liability company ("Sherman Idaho"). Sherman Oregon and Sherman Idaho are sometimes collectively referred to herein as "Constituent Companies."

WHEREAS, Robert J. Miller, Mark J. Miller and Barry M. Miller are all the members of the Constituent Companies (collectively, "Members").

WHEREAS, Mark J. Miller is the manager of Sherman Oregon.

WHEREAS, Mark J. Miller is the manager of Sherman Idaho.

WHEREAS, the Members desire that the Constituent Companies merge into a single limited liability company.

WHEREAS, Sherman Oregon desires to merge the Constituent Companies into a single limited liability company.

WHEREAS, Sherman Idaho desires to merge the Constituent Companies into a single limited liability company.

NOW THEREFORE, the Members of the Constituent Companies do hereby adopt the plan of merger set forth in this Plan of Merger and hereby evidence their desire that the Constituent Companies be merged into a single limited liability company in accordance with the applicable provisions of the laws of the states of Oregon and Idaho and on the following terms, conditions and other provisions:

ARTICLE I MERGER AND SUCCESSION

Sherman Oregon shall be merged with and into Sherman Idaho ("Merger") effective on March 18, 2010 ("Effective Date"). On the Effective Date, Sherman Idaho shall continue its limited liability company existence and be the limited liability company surviving the merger. On the Effective Date, the separate limited liability company existence of Sherman Oregon shall cease and terminate and Sherman Oregon shall not be the limited liability company surviving the merger.

ARTICLE II APPROVAL OF MERGER

The Merger has been approved by Sherman Idaho in accordance with Part 2, Chapter 18, Title 30, Idaho Code. The Merger has been approved by Sherman Oregon in accordance with the laws of the state of Oregon.

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ARTICLE III EFFECT OF MERGER

On the Effective Date, the rights, privileges, immunities, powers and franchises, both of a public as well as a private nature, of each of the Constituent Companies shall be vested in and possessed by Sherman Idaho, subject to all of the restrictions, disabilities and duties of or upon each of the Constituent Companies; and all the singular rights, privileges, immunities, powers and franchises of each of the Constituent Companies, and all property, real, personal and mixed, of each of the Constituent Companies on whatever account, and all things in action or belonging to each of the Constituent Companies, shall be transferred and vested in Sherman Idaho; and all property, rights, privileges, immunities, powers and franchises, and all and every other interest, thereafter shall be the property of Sherman Idaho, and the title to any real estate vested by deed or otherwise in either of the Constituent Companies shall not revert or be in any way impaired by reason of the Merger; *provided, however*, that the liabilities of the Constituent Companies and of their members, managers, directors and officers shall not be affected and all rights of creditors and all liens upon any property of the Constituent Companies shall be preserved unimpaired, and any claim existing or action or proceeding pending by or against either of the Constituent Companies may be prosecuted to judgment as if the Merger had not been consummated, and all debts, liabilities and duties of or upon the Constituent Companies shall attach to Sherman Idaho and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by Sherman Idaho.

ARTICLE IV CONVERSION OF INTERESTS

The members of Sherman Oregon are also the members of Sherman Idaho. The respective members of Sherman Oregon have the same membership interests in Sherman Oregon as they do in Sherman Idaho. On the Effective Date, each issued and outstanding interest in Sherman Oregon shall be cancelled and the members of Sherman Oregon shall surrender to Sherman Oregon all their membership certificates, if any, for cancellation and such membership certificates shall be cancelled as soon as practicable after the Effective Date.

ARTICLE V ARTICLES OF ORGANIZATION AND AMENDED AND RESTATED OPERATING AGREEMENT

The Certificate of Organization of Sherman Idaho in effect immediately prior to the Effective Date shall continue to be the Certificate of Organization of Sherman Idaho. On and after the Effective Date the Second Amended and Restated Operating Agreement of Sherman Oregon shall be the operating agreement for Sherman Idaho until thereafter amended as provided by law and in accordance with the provisions thereof.

**ARTICLE VI
MANAGER**

The manager of Sherman Idaho immediately prior to the Effective Date shall continue to be the manager of Sherman Idaho on and after the Effective Date until thereafter changed in accordance with the provisions of the operating agreement of Sherman Idaho.

**ARTICLE VII
STATEMENT OF MERGER**

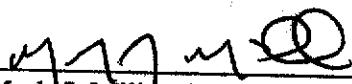
This Plan of Merger between Sherman Idaho and Sherman Oregon is intended to comply with Idaho Code Section 30-18-205 and be the statement of merger required thereby.

**ARTICLE VIII
AMENDMENT OR ABANDONMENT**

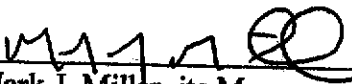
This Plan of Merger may be amended or abandoned at any time before the Effective Date by the unanimous approval of all the Members.

IN WITNESS WHEREOF, this Plan of Merger, having first been duly authorized and approved by the Members is hereby executed by the Constituent Companies.

SHERMAN GROUP, LLC,
an Oregon limited liability company

BY: 
Mark J. Miller, its Manager

SHERMAN GROUP LLC,
an Idaho limited liability company

BY: 
Mark J. Miller, its Manager