

PLAN OF MERGER

THIS PLAN OF MERGER is made and entered into as of the 18 day of March, 2023, by and among Bikes Burgers Beer, LLC, a limited liability company organized and existing under the laws of the State of Idaho (the "Merging Entity"), and Mobile Cycle Repair, Inc., a general business corporation organized and existing under the laws of the State of Idaho (the "Surviving Entity").

WHEREAS, the respective Managers of the Surviving Entity and the Merging Entity have deemed it advisable and to the advantage of two companies that the Merging Entity merge into the Surviving Entity upon the terms and conditions herein provided;

WHEREAS, the Surviving Entity and the Merging Entity intend that the merger contemplated hereby qualify as a tax-free reorganization within the meaning of Section 368(a)(1) of the Internal Revenue Code of 1986, as amended; and

WHEREAS, the respective Managers of the Surviving Entity and the Merging Entity have approved this Plan of Merger and have directed that this Plan of Merger be submitted to a vote of the members of said companies, respectively.

NOW, THEREFORE, in consideration of the mutual agreements and covenants set forth herein, the Surviving Entity and the Merging Entity hereby agree to merge in accordance with the following plan:

1. Merger. The Merging Entity shall be merged with and into the Surviving Entity, and the Surviving Entity shall survive the merger, all as, and with the effect, provided by the laws of the State of Idaho and this Plan of Merger. As soon as practicable after the members of each of said companies shall approve this Plan of Merger, appropriate documents shall be signed and delivered for filing with the Secretary of the State of Idaho as required by law. This Plan of Merger shall become effective upon execution (hereinafter referred to as the "Effective Date").

2. Directors and Officers and Governing Documents. The directors and officers of the Surviving Entity shall be the same upon the Effective Date as they are for the Surviving

Entity immediately prior thereto. The Articles of Incorporation of the Surviving Entity shall continue to be the Articles of Incorporation of the Surviving Entity as the surviving company without change or amendment until further amended in accordance with the provisions thereof and applicable laws.

3. Rights and Liabilities of Merging Entity and Surviving Entity. At and after the Effective Date, the Surviving Entity shall possess all of the rights, privileges, immunities and franchises of a public and private nature of the Surviving Entity; any and all property, real, personal and mixed, and any and all debts due the Merging Entity or the Surviving Entity on whatever account, and all other chosen in action, and all and every other interest of the Merging Entity shall be taken and transferred to and vested in the Surviving Entity without further act or deed; and the title to any real estate, or any interest therein, vested in any of such company shall not prevent or be in any way impaired by reason of the merger.

4. Further Assurances. From time to time, as and when required by the Surviving Entity, there shall be executed and delivered on behalf of the Merging Entity such deeds and other instruments, and there shall be taken or caused to be taken by it all such further and other action, as shall be appropriate or necessary in order to vest, perfect or confirm, of record or otherwise, in the Surviving Entity the title to and possession of powers, franchises and authority of the Merging Entity and otherwise to carry out the purposes of this Plan of Merger, and the officers and directors of the Surviving Entity are fully authorized in the name and on behalf of the Merging Entity or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

5. Ownership of the Merging Entity. Upon the Effective Date, by virtue of this Plan of Merger, and without any action on the party of the holder thereof, (i) each membership interest in the Merging Entity held as of record by a member immediately prior thereto shall be changed and converted into the same percentage of membership interest in the Surviving Entity.

6. Ownership Certificates. At and after the Effective Date, each certificate

representing a percentage of ownership in the Merging Entity shall be exchanged for certificates representing an equal number of percentage interest in ownership of the Surviving Entity.

Promptly upon such exchange, the Surviving Entity shall cause to be cancelled and retired each such certificate representing a percentage of ownership of the Merging Entity.

7. Book Entries. As of the Effective Date, entries shall be made upon the books of the Surviving Entity in respect of this Plan of Merger in accordance with the following:

(a) The assets and liabilities of the Merging Entity immediately prior to the Effective Date shall be recorded on the books of the Surviving Entity at the same amounts at which they were carried on the books of the Merging Entity immediately prior to the Effective Date.

(b) There shall be credited as stated capital in respect of the percentage ownership of the Surviving Entity the aggregate amount of the stated capital of the Merging Entity immediately prior to the Effective Date.

(c) There shall be credited as surplus in respect of the capital account of the Surviving Entity the excess of (i) the amount of the capital of the Merging Entity, plus the amount carried in the Capital Surplus account of the Surviving Entity immediately prior to the Effective Date over (ii) the amount of credit as stated capital of the Merging Entity pursuant to paragraphs (b) and (c) of this Section 7.

6. Amendment. This Plan of Merger may be amended in any manner as may be determined in the judgment of the respective Managers of the Surviving Entity and the Merging Entity deem to be necessary, desirable or expedient.

7. Counterparts. In order to facilitate the filing and recording of this Plan of Merger, the same may be executed in two or more counterparts, each of which shall be deemed to be an original and the same agreement.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to the authority granted by the Managers of each of the Surviving Entity and the Merging Entity has caused this Plan of Merger to be executed by its Managers as of the date first above written.

SURVIVING ENTITY:

MOBILE CYCLE REPAIR, INC.
An Idaho corporation



By: William D. Olson

Its: President

MERGING ENTITY:

BIKES BURGERS BEER, LLC
An Idaho limited liability company



By: William D. Olson

Its: President /
Managing Member