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SECRETARY OF STATE  
STATE OF IDAHO

ARTICLES OF MERGER

Merging

NATIONAL RISK MANAGEMENT, INC.  
(an Oregon corporation)

Into

NATIONAL RISK MANAGEMENT, INC.  
(an Idaho corporation)

Pursuant to Section 30-1-1105 of the Idaho Business Corporation Act:

National Risk Management, Inc. an Oregon Corporation ("NRM Oregon"), and National Risk Management, Inc., an Idaho Corporation ("NRM"), do hereby certify that:

**FIRST:** NRM Oregon and NRM entered into an Agreement and Plan of Merger, dated as of February 28, 2008, (the "Plan of Merger"), which provides for the merger (the "Merger") of NRM Oregon with and into NRM, which will be the Surviving Corporation. The Plan of Merger is attached hereto as Exhibit "A" and is hereby incorporated herein by reference.

**SECOND:** NRM Oregon has outstanding 1,800,000 shares of Common Stock (no par value), all of which were voted in favor of the Plan of Merger. There were no votes cast against the Plan of Merger.

**THIRD:** NRM has issued 100 shares of common voting stock, no par value, all of which were voted in favor of the Plan of Merger. There were no votes cast against the Plan of Merger.

DATED as of the 28 day of February, 2008.

NATIONAL RISK MANAGEMENT, INC.

NATIONAL RISK MANAGEMENT, INC. OREGON

By:

Name:

Title:

George H. Gersema  
George H. Gersema  
President

By:

Name:

Title:

George H. Gersema  
George H. Gersema  
President

IDAHO SECRETARY OF STATE  
06/09/2008 05:00  
CX: 13876 CT: 20168 BH: 1118796  
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## **AGREEMENT AND PLAN OF MERGER**

THIS AGREEMENT AND PLAN OF MERGER is entered into as of the 28 day of February, 2008, by and between NATIONAL RISK MANAGEMENT, INC., an Oregon Corporation ("NRM Oregon"), and NATIONAL RISK MANAGEMENT, INC., an Idaho Corporation ("NRM" or the "Surviving Corporation") being sometimes collectively referenced as the "Constituent Corporations."

### **RECITALS**

A. NRM Oregon is a corporation duly organized and validly existing under the laws of the State of Oregon, with an authorized capital of 9,000,000 shares of no par value common capital stock, of which 1,800,000 shares were issued and outstanding immediately prior to the Effective Date (as defined herein); and

B. NRM is a corporation duly organized and validly existing under the laws of the State of Idaho, with an authorized capital of 1,800,000 shares of common capital stock; and

C. The Board of Directors of NRM Oregon and NRM have adopted resolutions declaring advisable the proposed merger of NRM Oregon with and into NRM (the "Surviving Corporation") upon the terms and conditions hereinafter set forth (the "Merger").

**NOW, THEREFORE**, the Constituent Corporations agree to effect the Merger on the terms and conditions set forth herein.

#### **1. Merger.**

1.1 The Merger. On the Effective Date, NRM Oregon shall be merged with and into NRM, which shall be the Surviving Corporation. Thereupon, the separate existence of NRM Oregon shall cease, in accordance with Oregon law. The Merger shall have the effect specified by the applicable provisions of the Idaho Business Corporation Act and Idaho law. For federal income tax purposes, the parties intend that the Merger shall qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code").

1.2 Articles of Merger. As soon as practicable, the Surviving Corporation will cause Articles of Merger (the "Articles of Merger") to be executed, acknowledged and filed with the Secretary of State of Idaho as provided in Section 30-1-1103 of the Idaho Business Corporation Act and with the Secretary of State of Oregon as provided in Section 60.494 of the Oregon Corporation Code.

1.3 Effective Date. The Merger shall be effective for accounting purposes as of the close of business on the date of filing the Articles of Merger (the "Effective Date").

#### **2. Exchange of Shares.**

2.1 NRM Oregon Shares. All of the shares of capital stock of NRM Oregon issued and outstanding immediately prior to the Effective Date shall (without further action of NRM Oregon or the Surviving Corporation) be converted, as of the Effective Date, into 100 fully paid and nonassessable shares of voting, no par value, common capital stock of NRM.

2.2 NRM Shares. On and after the Effective Date, all of the outstanding certificates that prior to that time represented outstanding shares of the common stock issued by NRM Oregon shall be deemed for all purposes to evidence ownership of and to represent the shares of NRM into which the shares of NRM Oregon represented by such certificates have been converted as herein provided and shall be so registered on NRM's records. The registered owner of any such outstanding NRM Oregon stock certificate shall, until such certificate shall have been surrendered to NRM for transfer or conversion, have and be entitled to exercise such rights and to receive any dividend and other distributions upon the shares of NRM into which the shares evidenced by such outstanding NRM Oregon certificates have been converted as provided in the Share Exchange Agreement. Upon surrender by each NRM Oregon shareholder of record of the certificate(s) representing all NRM Oregon shares

owned of record by such shareholder, NRM shall issue to the record owner thereof a certificate representing shares of NRM's common stock and the surrendered certificate shall thereupon be cancelled.

### **3. Certain Effects of the Merger.**

**3.1 Property and Liabilities of Constituent Corporations.** On the Effective Date, the separate existence of NRM Oregon shall cease and NRM Oregon shall be merged into NRM. The Surviving Corporation shall, from and after the Effective Date, possess all the rights, privileges, powers and franchises of whatsoever nature and description, as well of a public as of a private nature, and be subject to all restrictions, disabilities and duties of each of the Constituent Corporations; and all rights, privileges, powers and franchises of each of the Constituent Corporations, and all property, real, personal and mixed, and debts due to either the Constituent Corporations on whatever account as well for stock subscriptions as all other things in action or belonging to each of the Constituent Corporations shall be vested in the Surviving Corporation; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of the respective Constituent Corporations, and the title to any real estate vested by deed or otherwise in any of the Constituent Corporations shall not revert or be in any way impaired by reason of the Merger. All rights of creditors and all liens upon the property of the Constituent Corporations shall be preserved unimpaired, and all debts, liabilities and duties of the Constituent Corporations shall thenceforth attach to the Surviving Corporation, and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by it. Any claim existing or action or proceeding, whether civil, criminal or administrative, pending by or against either Constituent Corporation may be prosecuted to judgment or decree as if the Merger had not taken place, or the Surviving Corporation may be substituted in such action or proceeding.

**3.2 Further Assurances.** NRM Oregon agrees that at any time, or from time to time, as and when requested by the Surviving Corporation, or by its successors and assigns, it will execute and deliver, or cause to be executed and delivered in its name by its last acting officers, or by the corresponding officers of the Surviving Corporation, all such conveyances, assignments, transfers, deed or other instruments, and will take or cause to be taken such further or other action as the Surviving Corporation, its successors or assigns may deem necessary or desirable in order to evidence the transfer, vesting or devolution of any property, right, privilege or franchise or to vest or perfect in or confirm to the Surviving Corporation, its successors and assigns, title to and possession of all the property, rights, privileges, powers, immunities, franchises and interests referenced in Section 3.1 and otherwise to carry out the intent and purposes thereof.

### **4. Surviving Corporation.**

**4.1 Articles of Incorporation.** On the date of filing Articles of Merger with the Idaho Secretary of State, the Articles of Incorporation of NRM shall be the Articles of Incorporation of the Surviving Corporation.

**4.2 Bylaws.** On the date of filing Articles of Merger with the Idaho Secretary of State, the Bylaws of NRM shall be the Bylaws of the Surviving Corporation.

**4.3 Directors and Officers.** Following the Merger, the officers of NRM shall remain officers of the Surviving Corporation and George H. Gersema shall be the director of the Surviving Corporation. Such directors and officers shall hold office until their successors have been duly elected or appointed and have qualified in accordance with the law and the Bylaws of the Surviving Corporation.

### **5. Miscellaneous.**

**5.1 Successors and Assigns.** This Agreement shall be binding upon and shall inure to the benefit of the parties and their respective successors and assigns.

**5.2 Amendment.** This Agreement may be amended with the approval of the Board of Directors of each party at any time prior to the Effective Date with respect to any of the terms contained herein.

5.3 Agreement to Take Necessary and Desirable Actions. Each party agrees to execute and deliver such other documents, certificates, agreements and other writings and to take such other actions as may be necessary and desirable in order to consummate or implement expeditiously the transactions contemplated by this Agreement.

5.4 Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of Idaho.

5.5 Captions. The captions are inserted herein for convenience only and shall not be given any legal effect or affect in any way the meaning or interpretation of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement and Plan of Merger in one or more counterparts which, taken together, shall constitute one Agreement.

NRM Oregon:

NATIONAL RISK MANAGEMENT, INC.  
an Oregon Corporation

By: George H. Gersema  
Name: George H. Gersema  
Title: President

NRM:

NATIONAL RISK MANAGEMENT, INC.  
an Idaho Corporation

By: George H. Gersema  
Name: George H. Gersema  
Title: President