



Department of State.

CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that duplicate originals of Articles of MERGER of

~~ROTH'S, INC. OF IDAHO, an Idaho corporation~~

into ~~ROTH'S, INC., a Wyoming corporation~~,

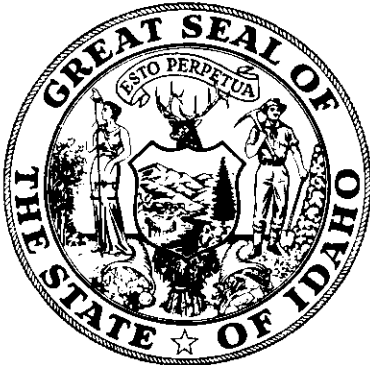
duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue, of the authority vested in me by law, I issue this certificate of

MERGER, and attach hereto a duplicate original of the Articles of

MERGER.

Dated December 27, 19 85.



Pete T. Cenarrusa

SECRETARY OF STATE

Shirley J. Clark

Corporation Clerk

100-111111
100-111111

JUN 19 1966

SUPPLEMENTAL ARTICLES OF MERGER OF
ROTH'S, INC.; E J SHOES, INC.; and ROTH'S, INC. OF IDAHO

Pursuant to the provisions of Section 17-1-401, et seq. of the Wyoming Business Corporation Act, the undersigned domestic and foreign corporations adopt the following Articles of Merger for the purpose of merging them into one of such corporations:

FIRST: The names of the corporations and the states under the laws of which they are respectively organized are:

<u>Name of Corporation</u>	<u>State</u>
Roth's, Inc.	Wyoming
E J Shoes, Inc.	Wyoming
Roth's, Inc. of Idaho	Idaho

SECOND: The laws of the State under which such foreign corporation is organized permit such merger.

THIRD: The name of the surviving corporation is ROTH'S, INC., and it is to be governed by the laws of the State of Wyoming.

The Plan and Agreement of Merger (a copy of which is attached hereto as Exhibit "A", and the original executed copy is on file at the principal place of business of ROTH'S, INC., 601 Outer Drive, Eastridge Mall, Space 317, Casper, Wyoming 82609; a copy of the Agreement will be forwarded, without cost, on request to any shareholder of the constituent corporations) was approved by the shareholders of the corporations in the manner prescribed by the Wyoming Business Corporation Act and in the manner pre-

scribed by the General Corporation Laws of the State of Idaho and has been adopted, certified, executed and acknowledged by each of the corporations in accordance with the applicable laws of each state.

FOURTH: Although the incorporation of Roth's, Inc. of Idaho did not progress to the point of issuing of record shares of stock, the beneficial owners of the shares of stock, if issued, would have been the following named persons: Gary Silbernagel, Jerry D. Roth, and Susan M. Erhardt.

Those same named persons, as the beneficial owners of any stock that would have been issued of record namely, Jerry D. Roth, Susan M. Erhardt, and Gary Silbernagel voted for the merger in behalf of Roth's, Inc. of Idaho, as did its directors and officers.

1. Roth's, Inc. of Idaho hereby agrees of any obligation of Roth's, Inc. of Idaho which is a party to such merger and in any proceeding for the enforcement of the rights of a dissenting shareholder of Roth's, Inc. of Idaho against the surviving or new corporation.

2. Roth's, Inc. of Idaho irrevocably appoints the Secretary of State of Idaho as its agent to accept service of process in any such proceeding.

3. Roth's, Inc. of Idaho hereby agrees that it will promptly pay to the dissenting shareholders of Roth's, Inc. of Idaho, the amount, if any, to which they shall be entitled under provisions of this act with respect to the rights of dissenting shareholders.

FIFTH: As to each of the undersigned corporations, the number of shares outstanding, and the designation of outstanding shares of each class entitled to vote as a class on such Plan are as follows:

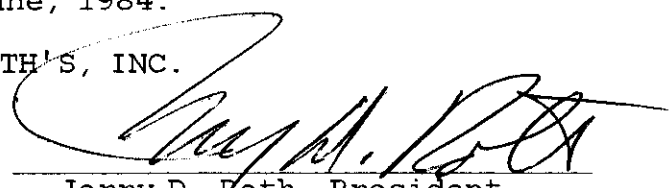
<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>	<u>Designation of Class</u>
Roth's, Inc.	10,000	Common
E J Shoes, Inc.	10,000	Common
Roth's, Inc. of Idaho	0	Common

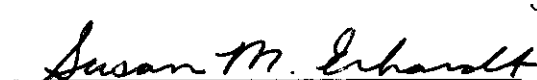
SIXTH: As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively are as follows:

<u>Name of Corporation</u>	<u>Total Voted For</u>	<u>Total Voted Against</u>
Roth's, Inc.	10,000	0
E J Shoes, Inc.	10,000	0
Roth's, Inc. of Idaho	0	0

DATED this 1st day of June, 1984.

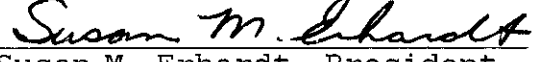
ROTH'S, INC.

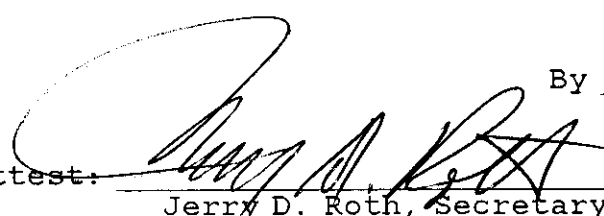
By 
Jerry D. Roth, President

Attest: 
Susan M. Erhardt, Secretary

S E A L

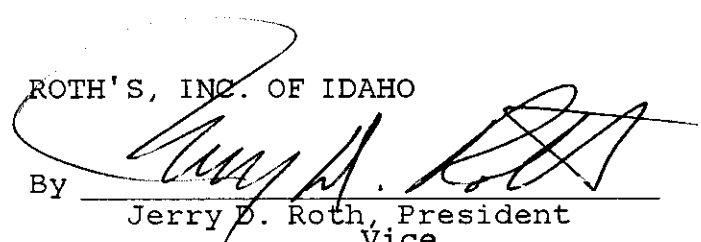
E J SHOES, INC.

By 
Susan M. Erhardt, President

Attest: 
Jerry D. Roth, Secretary

S E A L

ROTH'S, INC. OF IDAHO

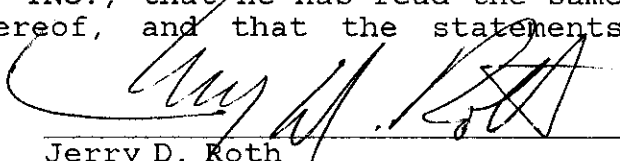
By 
Jerry D. Roth, President
Vice

Attest: 
Susan M. Erhardt, Secretary

S E A L

VERIFICATION AND ACKNOWLEDGMENT

Jerry D. Roth, being first duly sworn, deposes and says that he is one of the persons described in and who executed the foregoing Certificate, that he has done so as the act and deed of ROTH'S, INC., that he has read the same and knows the contents thereof, and that the statements contained therein are true.

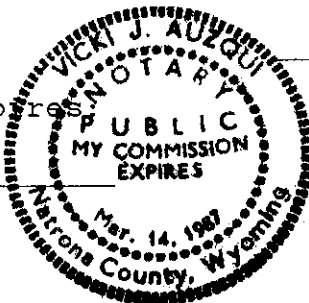

Jerry D. Roth


STATE OF WYOMING)
) SS.
COUNTY OF NATRONA)

Subscribed, sworn to, verified and acknowledged before me this 1st day of June, 1984.

My Commission Expires

3-14-87




Notary Public

VERIFICATION AND ACKNOWLEDGMENT

Susan M. Erhardt, being first duly sworn, deposes and says that she is one of the persons described in and who executed the foregoing Certificate, that she has done so as the act and deed of E J SHOES, INC., that she has read the same and knows the contents thereof, and that the statements contained therein are true.

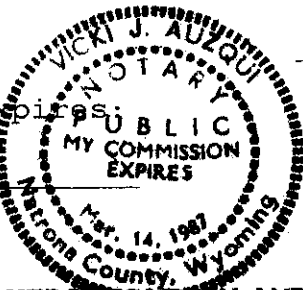

Susan M. Erhardt

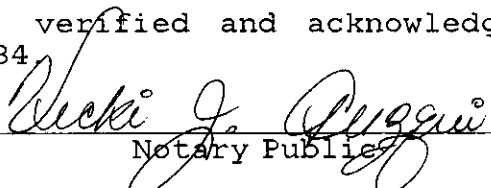
STATE OF WYOMING)
) SS.
COUNTY OF NATRONA)

Subscribed, sworn to, verified and acknowledged before me this 1st day of June, 1984.

My Commission Expires

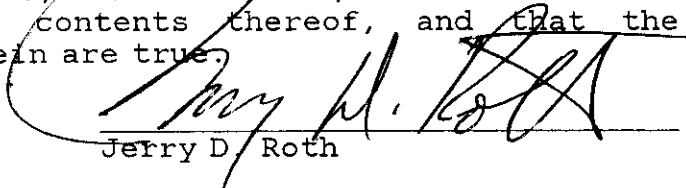
3-14-87




Notary Public

VERIFICATION AND ACKNOWLEDGMENT

Jerry D. Roth, being first duly sworn, deposes and says that he is one of the persons described in and who executed the foregoing Certificate, that he has done so as the act and deed of ROTH'S, INC. OF IDAHO, that he has read the same and knows the contents thereof, and that the statements contained therein are true.

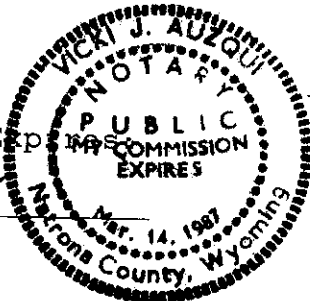

Jerry D. Roth

STATE OF WYOMING)
) SS.
COUNTY OF NATRONA)

Subscribed, sworn to, verified and acknowledged
before me this 1st day of June, 1984.

My Commission Expires

9-14-87



Vicki J. Auzqui
Notary Public

MERGER AGREEMENT

Joint Plan of Merger and Agreement of Merger

Between

E J SHOES, INC.

and

ROTH'S, INC. OF IDAHO

and

ROTH'S, INC.

with

ROTH'S, INC. as
Surviving Corporation

WHEREAS, Roth's, Inc., (hereinafter called "Roth's, Inc." or the "Surviving Corporation") is a Wyoming corporation duly organized and existing and in good standing with its principal place of business at Casper, Wyoming, and it is entitled to own or lease its properties and to carry on its business as and in the place where such properties are now owned, leased, or operated or such business is now conducted; and

WHEREAS, E J Shoes, Inc., is a Wyoming corporation duly organized and existing and in good standing with its principal place of business at Casper, Wyoming, and it is entitled to own or lease its properties and to carry on its business as and in the place where such properties are now owned, leased, or operated or such business is now conducted; and

WHEREAS, Roth's, Inc. of Idaho is an Idaho corporation duly organized and existing and in good standing with its principal place of business at Idaho Falls, Idaho, and it is entitled to own or lease its properties and to carry on its business as and in the place where such properties are now owned, leased, or operated or such business is now conducted; and

WHEREAS, the aggregate number of shares that Roth's, Inc., is authorized to issue is 50,000 common shares having no par value, of which 10,000 shares are outstanding all of which are owned legally and beneficially by Jerry D. Roth and Janice M. Roth, husband and wife, as tenants by the entirety; and

WHEREAS, it has been determined by the parties that the business interests of each corporation and its shareholders will be served and it is desirable for the benefit of all parties and their shareholders that the properties, businesses, assets, and liabilities of all parties be combined into one surviving corporation which shall be Roth's, Inc.;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto in accordance with the applicable provisions of the

laws of the State of Wyoming and the State of Idaho do hereby agree as follows:

1. Merger. Effective June 1, 1984, E J Shoes, Inc., and Roth's, Inc. of Idaho shall be merged with and into Roth's, Inc., and Roth's, Inc. does hereby agree to merge E J Shoes, Inc., and Roth's, Inc. of Idaho with and into itself. On and after the effective date of this contemplated merger:

a) Roth's, Inc., shall be the Surviving Corporation, and shall continue to exist as a corporation under the laws of Wyoming with all of the rights and obligations of such surviving corporation as are provided by the Wyoming Corporation Laws.

b) E J Shoes, Inc., and Roth's, Inc. of Idaho shall cease to exist (except as otherwise provided for specific purposes in the Wyoming and Idaho Business Corporations Act) and their property shall become the property of Roth's, Inc., as the Surviving Corporation.

c) Subject to the conditions herein set forth, from and after the effective date of the merger, Roth's, Inc., shall assume and agrees to pay, perform, and discharge all debts, obligations, contracts and liabilities of E J Shoes, Inc., and Roth's, Inc. of Idaho of any kind, character or description whether accrued, absolute, contingent, or otherwise (and whether or not reflected or reserved against on E J Shoes, Inc., and Roth's, Inc. of Idaho's balance sheets, books of account and records), all as the same shall exist as of the effective date of the merger, and all debts, obligations, and liabilities of E J Shoes, Inc., and Roth's, Inc. of Idaho arising thereafter in connection with the distribution to the stockholders of the shares of Common Stock of Roth's, Inc. to be issued and delivered hereunder and in connection with the liquidation and dissolution of E J Shoes, Inc., and Roth's, Inc. of Idaho.

d) The conveyance, transfer, assignment, and delivery of the assets and property of E J Shoes, Inc., and Roth's, Inc. of Idaho as herein provided, shall be effected by deeds, bills of sale, endorsements, assignments, drafts, checks, and other instruments of transfer and conveyance in such form as Roth's, Inc., shall reasonably request.

e) E J Shoes, Inc., and Roth's, Inc. of Idaho agree that they will, at any time and from time to time after June 1, 1984, upon request of Roth's, Inc., do, execute, acknowledge, and deliver, or will cause to be done, executed, acknowledged, and delivered, all such further acts, deeds, assignments, transfers, conveyances, powers of attorney, and assurances as may be required for the better assigning, transferring, granting, conveying, assuring, and confirming to Roth's, Inc., or to its successors and assigns, or for aiding and assisting in collecting and reducing to possession, any or all of the assets or property to be assigned to Roth's, Inc., as provided herein and any or all obligations of E J Shoes, Inc., and Roth's, Inc. of Idaho hereunder.

f) There are no actions, suits or proceedings pending, or, to the knowledge of E J Shoes, Inc., and Roth's, Inc. of Idaho, threatened against or affecting E J Shoes, Inc., and Roth's, Inc. of Idaho. E J Shoes, Inc., and Roth's, Inc. of Idaho are not in default with respect to any judgments, orders, writs, injunctions, decrees,

assessments, or other similar commands of any court or of any federal, state, municipal, or other governmental department, commission, board, bureau, agency, or instrumentality, domestic or foreign, affecting either of them.

g) To the best of the knowledge, information, and belief of its officers, E J Shoes, Inc., and Roth's, Inc. of Idaho have complied with all laws, regulations, and orders applicable to its business.

2. Articles of Incorporation; Bylaws. The Articles of Incorporation and Bylaws of Roth's, Inc., shall continue as the Articles of Incorporation and Bylaws of the Surviving Corporation; provided, however, that the Articles of Incorporation of Roth's, Inc., may be amended so as to increase the authorized shares of Roth's, Inc., but not to exceed 100,000 shares having no par value; and 50,000 shares of Roth's, Inc., shall be issued, as of the effective date of this merger, so as to facilitate the Merger Agreement contemplated hereby, as follows:

Jerry D. Roth and Janice M. Roth	29,000
Susan M. Erhardt and Alice I. Erhardt.	12,500
Gary Silbernagel and Adam Silbernagel	8,500

3. Directors. The Directors of Roth's, Inc., shall be the Directors of the Surviving Corporation until their successors are duly elected and qualified under the Bylaws of the Surviving Corporation.

4. Shares of Survivor. The authorized (50,000 shares) shares of Roth's, Inc., shall be issued and delivered on the effective date of the merger to the persons and in the proportions stated above.

5. Cancellation of E J Shoes, Inc., and Roth's, Inc. of Idaho Shares. All authorized and outstanding common shares of E J Shoes, Inc., and Roth's, Inc. of Idaho, and all rights in respect thereof, shall be cancelled forthwith on the effective date of the merger, and the certificates representing such shares shall be surrendered and cancelled.

6. Obligations of Roth's, Inc. As the Surviving Corporation Roth's, Inc., shall, among other things, be responsible and liable for all of the liabilities and obligations of the corporations involved in the merger.

On the terms and subject to the conditions herein set forth, E J Shoes, Inc., and Roth's, Inc. of Idaho hereby agree to convey, transfer, assign and deliver to Roth's, Inc., and Roth's, Inc., agrees to acquire and accept as hereinafter provided, all the assets, properties, business and good will of E J Shoes, Inc., and Roth's, Inc. of Idaho of every kind and description, wherever located, including without limitation, all property, tangible or intangible, real, personal, or mixed, accounts receivable, bank accounts, cash and securities, claims and rights under contracts of E J Shoes, Inc., and Roth's, Inc. of Idaho, rights to use its corporate name and all other names or slogans used by E J Shoes, Inc., and Roth's, Inc. of Idaho in connection with its business or products and all books and records of E J Shoes, Inc., and Roth's, Inc. of Idaho relating to its business, all as the same shall exist at the time of the merger. The assets and property to be conveyed, transferred, assigned and delivered to Roth's, Inc., on June 1, 1984, as herein provided shall, without limitation, include all assets and properties of E J Shoes, Inc., and

Roth's, Inc. of Idaho shown on the balance sheets of E J Shoes, Inc., and Roth's, Inc. of Idaho as of May 31, 1984, (Exhibit A annexed hereto), and all assets and property thereafter acquired by E J Shoes, Inc., and Roth's, Inc. of Idaho prior to the date of the merger, except such of those assets and property of E J Shoes, Inc., and Roth's, Inc. of Idaho as (1) may have been disposed of prior to the date of the merger in the ordinary course of business, and (2) may have been otherwise disposed of prior to the date of the merger at the request or with the consent in writing of Roth's, Inc.

7. Approval. This Plan and Agreement of Merger shall be submitted to the shareholders of Roth's, Inc., E J Shoes, Inc., and Roth's, Inc. of Idaho for approval as required by the laws of Wyoming and Idaho. If and when such required approval is obtained, the proper officers of each corporation shall, and are hereby authorized and directed to perform all such further acts and execute and deliver to the proper authorities for filing all documents, as the same may be necessary or proper to render effective the merger contemplated by this Plan and Agreement.

IN WITNESS WHEREOF, Roth's, Inc.; E J Shoes, Inc.; and Roth's, Inc. of Idaho have caused this Plan and Agreement to be executed in their corporate names by their respective officers on the 1st day of June, 1984.

ROTH'S, INC.

By: 

Jerry D. Roth, President

Attest: 

Secretary

S E A L

E J SHOES, INC.,

By: 

Susan M. Erhardt, President

Attest: 

Secretary

S E A L

ROTH'S, INC. OF IDAHO,

By: 

Jerry D. Roth, President
Vice

Attest: 

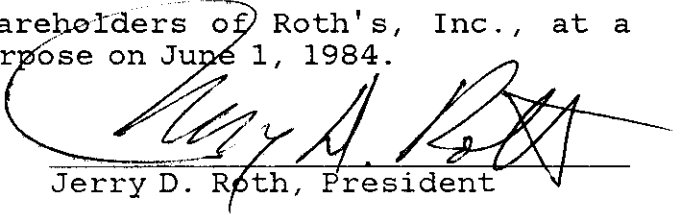
Secretary

S E A L


CERTIFICATION

Jerry D. Roth, being the President of Roth's, Inc. does hereby certify that the foregoing Merger Agreement was

adopted by a vote of the shareholders of Roth's, Inc., at a meeting duly held for such purpose on June 1, 1984.

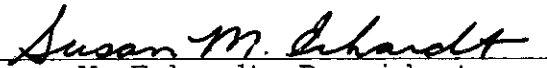

Jerry D. Roth, President

Attest:

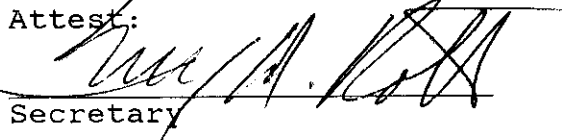

Secretary

CERTIFICATION

Susan M. Erhardt, being the President of E J Shoes, Inc. does hereby certify that the foregoing Merger Agreement was adopted by a vote of the shareholders of E J Shoes, Inc. at a meeting duly held for such purpose on June 1, 1984.


Susan M. Erhardt, President

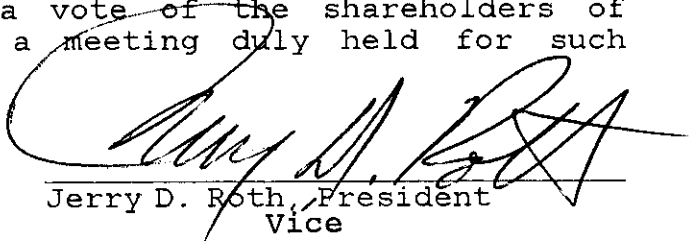
Attest:


Secretary

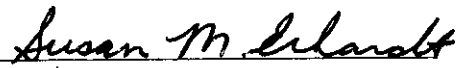
CERTIFICATION

Vice

Jerry D. Roth, being the President of Roth's, Inc. of Idaho does hereby certify that the foregoing Merger Agreement was adopted by a vote of the shareholders of Roth's, Inc. of Idaho at a meeting duly held for such purpose on June 1, 1984.

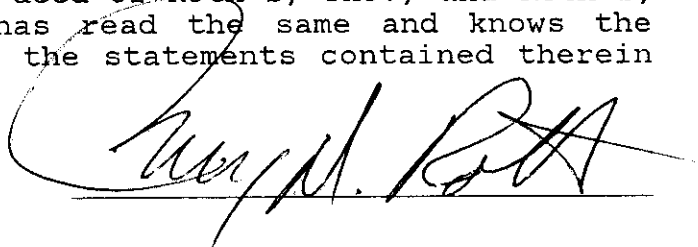

Jerry D. Roth, President
Vice

Attest:


Secretary

VERIFICATION AND ACKNOWLEDGMENT

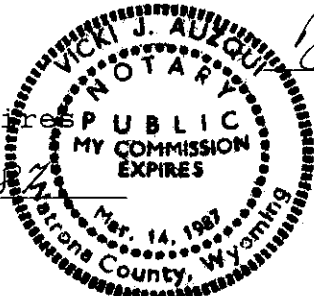
Jerry D. Roth, being first duly sworn, deposes and says that he is one of the persons described in and who executed the foregoing Plan and Agreement of Merger, that he has done so as the act and deed of Roth's, Inc., and Roth's, Inc. of Idaho, that he has read the same and knows the contents thereof, and that the statements contained therein are true.



STATE OF WYOMING)
) SS.
COUNTY OF NATRONA)

Subscribed, sworn to, verified and acknowledged
before me this 1st day of June, 1984.

My Commission Expires March 14, 1987

 Vicki J. Auzgui
Notary Public

VERIFICATION AND ACKNOWLEDGMENT

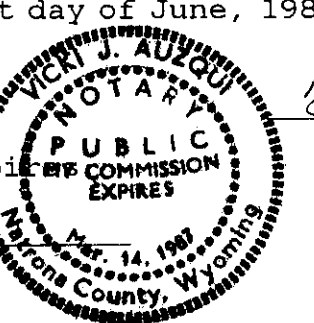
Susan M. Erhardt, being first duly sworn, deposes
and says that she is one of the persons described in and who
executed the foregoing Plan and Agreement of Merger, that
she has done so as the act and deed of E J Shoes, Inc., that
she has read the same and knows the contents thereof, and
that the statements contained therein are true.

Susan M. Erhardt

STATE OF WYOMING)
) SS
COUNTY OF NATRONA)

Subscribed, sworn to, verified and acknowledged
before me this 1st day of June, 1984.

My Commission Expires March 14, 1987

 Vicki J. Auzgui
Notary Public

E. J. Shoes, Inc.
EID # 83-0263229
Attachment to Exhibit "A"

Balance Sheet Prior To Merger:

Assets

Cash	(\$3,528)
Accounts Receivable	\$235
Inventory	\$46,137
Fixed Assets	\$50,650
Accumulated Depreciation	(\$6,850)
Organization Costs - Net	\$556

\$87,200

=====

Liabilities & Equity

Accounts Payable	\$11,378
Accrued Taxes & Expenses	\$1,750
Notes payable to Banks	\$54,478

Retained Earnings	(\$6,766)
Common Stock	\$26,360

\$87,200

=====

Roth's of Idaho, Inc.
EID Applied For
Attachment to Exhibit "A"

Balance Sheet Prior To Merger:

Assets

Cash	\$3,229
Fixed Assets	\$2,658
Accumulated Depreciation	(\$53)

	\$5,835
	=====

Liabilities & Equity

Notes payable to Banks	\$6,000
Retained Earnings & Common Stock	(\$165)

	\$5,835
	=====