

**FILED**

**ARTICLES OF MERGER OF SUBSIDIARY CORPORATION  
INTO ITS PARENT CORPORATION**

Pursuant to the provisions of Section 30-1-1105 of the Idaho Business Corporation Act, the undersigned corporation hereby adopts the following Articles of Merger for the purpose of merging a domestic subsidiary corporation into the undersigned domestic parent corporation as the surviving corporation:

- A. The following Plan of Merger was approved by the board of directors of the undersigned Environmental Oil Processing Technology, Inc., the surviving corporation, in the manner prescribed by Section 30-1-1104.

**PLAN OF MERGER**

1. The subsidiary corporation Environmental Oil Services, Inc., an Idaho corporation, shall be merged into Environmental Oil Processing Technology, Inc., an Idaho corporation, the surviving corporation.
2. The terms of the merger are that for each one (1) share of common stock of Environmental Oil Services, Inc. a shareholder will receive one and three-fourths (1 3/4) shares of common stock of Environmental Oil Processing Technology, Inc.
3. The effective date of this merger shall be March 30th, 1999.
- B. The subsidiary corporation Environmental Oil Services, Inc., is an Idaho corporation. The parent corporation, owning at least 90 percent of the shares of the subsidiary corporation, is Environmental Oil Processing Technology, Inc., an Idaho corporation, hereinafter designated as the surviving corporation.
- C. Shareholder approval was not required.
- D. The mailing of the Plan of Merger to the shareholders has been waived by all of the holders of outstanding shares of the Subsidiary.

Dated this 25<sup>th</sup> day of March, 1999.

Environmental Oil Processing Technology, Inc.

By Norvin L. Lippa  
President

By Marilyn J. Lippa  
Secretary

IDAHO SECRETARY OF STATE

03/29/1999 09:00  
CX: 6886 CT: 68955 BM: 201750

1 @ 30.00 = 30.00 MERGER # 2

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