STATEMENT OF MERGER

IDAHO SECRETARY OF STATE

OF

2014 DEC 29 PM 4: 45

12/30/2014 05:00STEWART TAYLOR & MORRIS PLLC CK: 2457348 CT: 172099 BH: 1454818

16 30.00 = 30.00 STMT MERGE PUPREE LAW OFFICES, P.C.

SECHETARY OF STATE STATE OF IDAHO

ARTICLE I

Pursuant to Idaho Code § 30-18-205 of the Idaho Entity Transactions Act, the undersigned, Stewart Taylor & Morris PLLC, an Idaho professional limited liability company (the "Surviving Entity"), and DuPree Law Offices, P.C., an Idaho professional corporation (the "Merging Entity"), herby adopt the following Statement of Merger.

ARTICLE II

A copy of the Agreement and Plan of Merger as required by Idaho Code § 30-18-202 was hand delivered to the shareholders/members on December 26, 2014.

ARTICLE III

The Agreement and Plan of Merger was duly adopted and approved by a unanimous vote of all the managers and members of the Surviving Entity and the sole director and sole shareholder of the Merging Entity, respectively, in accordance with the requirements of Part 2 of Chapter 18 of Title 30 of the Idaho Code, on December 26, 2014.

ARTICLE IV

The effective date of this statement of merger shall be January 1, 2015.

ARTICLE V

The Articles of Organization of the Surviving Entity as they now exist shall apply.

IN WITNESS WHEREOF, the Surviving Entity and the Merging Entity have caused this Statement of Merger to be executed by their respective duly authorized officers, effective as of this 29th day of December, 2014.

STEWART TAYLOR & MORRIS PLLC

DUPREE LAW OFFICES, P.C.

homas C. Morris, Member Manager

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