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SECRETARY OF STATE  
STATE OF IDAHO

## ARTICLES OF MERGER

Pursuant to the provisions of the Idaho Business Corporation Act, Title 30, Chapter 1, Part 11, the undersigned corporation hereby submits the following Articles of Merger for filing for the purpose of merging Whitby Aviation, Inc., a California corporation ("California") into Whitby Aviation, Inc., an Idaho corporation (Idaho)

### ARTICLE I

The Agreement of Merger and Plan of Reorganization of California into Idaho is attached hereto as Exhibit A.

### ARTICLE II

The merger was duly approved by the shareholders of Idaho and California pursuant to Idaho Business Corporation Act, Section 30-1-1103.

Dated this 30 day of October, 2007.

WHITBY AVIATION, INC.

By: 

LAURA WHITBY  
Its President

IDAHO SECRETARY OF STATE  
11/08/2007 05:00  
CK: 118 CT: 219432 BH: 1084593  
1 @ 30.00 = 30.00 MERGER # 2  
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SECRETARY OF STATE  
STATE OF IDAHO

## AGREEMENT OF MERGER AND PLAN OF REORGANIZATION

THIS AGREEMENT OF MERGER AND PLAN OF REORGANIZATION ("Agreement") is effective this 30 day of October, 2007, by and between WHITBY AVIATION, INC., a California corporation ("California") and WHITBY AVIATION, INC., an Idaho corporation ("Idaho").

### RECITALS

A. The Shareholders and Directors of California and Idaho have resolved that California and Idaho be merged pursuant to the Idaho Business Corporation Act, Section 30-1-11 et. seq. and the California Corporations Code, into a single corporation existing under the laws of the state of Idaho.

B. Idaho shall be the surviving corporation (such corporation in its capacity as such surviving corporation being sometimes referred to as the "Surviving Corporation") in a transaction qualifying as a reorganization with the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended.

C. The authorized capital stock of California consists of one hundred (100) shares of Common Stock with a par value of one dollar and no/100 dollars (\$1.00) ("California Stock"), of which one hundred (100) shares are issued and outstanding.

D. The authorized capital stock of Idaho consists of fifty thousand (50,000) shares of Common Stock with no par value, of which two thousand (2,000) shares are issued and outstanding.

E. The respective Boards of Directors and Shareholders of California and Idaho have approved the merger in accordance with Idaho Business Corporation Act Section 30-1-1103 and California Corporations Code and upon the terms and conditions hereinafter set forth and have approved this Agreement.

NOW, THEREFORE, in consideration of the covenants, promises, and agreements contained in this Agreement and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the parties agree as follows:

1. General Agreement. In accordance with the Idaho Business Corporation Act, Section 30-1-11 et. seq. and the California Corporations Code, California and Idaho shall be the merged ("Merger") into a single corporation existing under the Idaho Business Corporation Act, Title 30. Idaho shall be the Surviving Corporation.

2. Filings/Effects of Merger.

2.1 Filing of Articles of Merger; Effective Date. Articles shall be filed and recorded in accordance with Idaho Business Corporation Act Section 30-1-1105. The Merger shall become effective upon filing with the Idaho Secretary of State ("Effective Date").

2.2 Certain Effects of Merger. Upon filing of the Articles of Merger, Idaho, as Surviving Corporation shall:

- a) Continue its corporate existence under the Laws of the State of Idaho and thereupon and thereafter all the rights, privileges, properties and franchises of California shall vest in Idaho including the use of California's federal identification number; and
- b) Be responsible and liable for all liabilities and obligations of California; and
- c) Be responsible for all other effects of the Merger specified in Idaho Business Corporation Act Section 30-1-1106.

3. Name of Surviving Corporation; Articles of Incorporation; Bylaws.

3.1 Name of Surviving Corporation. The name of the Surviving Corporation from and after the filing shall be Whitby Aviation, Inc.

3.2 Articles of Incorporation. The Articles of Incorporation of Idaho as in effect on the Effective Date shall be the Articles of Incorporation of the Surviving Corporation until changed or amended as provided by law.

3.3 Bylaws. The Bylaws of Idaho, as is on the Effective Date shall be the Bylaws of the Surviving Corporation until amended as provided therein.

4. Status and Conversion of Securities. Each one share of California Common Stock issued and outstanding immediately before the Effective Date shall, by virtue of the Merger and without any action on the part of the holder thereof, be converted on the Effective Date into one fully paid share of Idaho Common Stock. The outstanding certificates representing California Common Stock shall thereafter represent shares of Idaho Common Stock. Such certificates may, but need not be, exchanged by the holders thereof after the Merger becomes effective for new certificates for the appropriate number of shares bearing the name of the Surviving Corporation.

5. Miscellaneous.

5.1 Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the state of Idaho. Venue shall be in Kootenai County, Idaho.

5.2 Entire Agreement. The parties agree that this Agreement is the complete and exclusive agreement among them, which supersedes all proposals or prior agreements, oral or written, and all other communications between them relating to the subject matter of this Agreement. The parties further agree that modifications or amendments to this Agreement shall be effective only if they are in writing and signed by all parties.

5.3 Successors and Assigns. This Agreement shall bind and benefit the parties, their heirs, executors, administrators, successors, and assigns.

5.4 Agreement to Perform Necessary Acts. Each party to this Agreement agrees to perform any further acts and execute and deliver any documents that may be reasonably necessary to carry out the provisions of this Agreement.

5.5 Counterparts. This Agreement may be executed in counterparts, and each executed counterpart shall have the same force and effect as an original instrument as if all parties to the counterparts had signed the same instrument.

IN WITNESS OF THEIR AGREEMENT, the parties have executed and delivered this Agreement as of the day and year first above written.

California:

WHITBY AVIATION, INC.,  
a California Corporation

By: \_\_\_\_\_

MICHAEL WHITBY  
Its President

Idaho:

WHITBY AVIATION, INC.,  
an Idaho corporation

By: \_\_\_\_\_

LAURA WHITBY  
Its President