

ARTICLES OF MERGER

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Pursuant to the provisions of the Idaho Business Corporation Act, Idaho Code section 30-1-1101, the undersigned corporations have adopted the following Articles of Merger for the purpose of merging The Rocky Mountain Company into Intermountain Orient, Inc. **STATE OF IDAHO**

1. The names of the undersigned corporations, and the states under which the laws of each is organized, are:

NAME OF CORPORATION

ORGANIZED IN

Intermountain Orient, Inc.

Idaho

The Rocky Mountain Company

Idaho

2. The laws of the state of Idaho permit such merger.

3. The surviving corporation is Intermountain Orient, Inc., and it is to be governed by the laws of the state of Idaho.

4. A Plan of Merger was approved by the shareholders of Intermountain Orient, Inc., on June 24, 2002, through unanimous vote of the 106.25 issued and outstanding common shares in favor of approval in the manner prescribed by the laws of the state of Idaho, and was approved by the shareholders of The Rocky Mountain Company on June 24, 2002, through unanimous vote of the 333,398 issued and outstanding common shares in favor of approval, in the manner prescribed by the laws of the state of Idaho. A true and accurate copy of the Plan of Merger is attached hereto and incorporated herein.

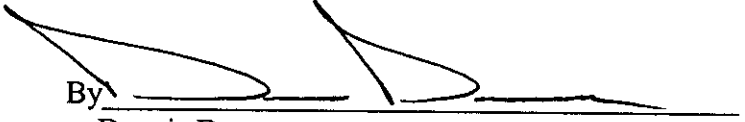
DATED This 24th day of June, 2002.

INTERMOUNTAIN ORIENT, INC.

By 

Dennis Downer
President

THE ROCKY MOUNTAIN COMPANY

By 

Dennis Downer
President

C 47102

PLAN OF MERGER

AGREEMENT MADE This 24th day of June, 2002, by and between Intermountain Orient, Inc., an Idaho corporation, and The Rocky Mountain Company, an Idaho corporation.

RECITALS:

A. Intermountain Orient, Inc. (hereinafter "Intermountain Orient"), is an Idaho corporation duly incorporated under the laws of the state of Idaho, with its principal place of business at Boise, Idaho, having been incorporated January 15, 1982. The authorized capital stock of Intermountain Orient consists of 5,000,000 common shares with a par value of \$0.01 per share; 106.25 shares of capital stock are currently issued and outstanding, all of which are owned by The Rocky Mountain Company, and 50 shares are held as treasury stock by Intermountain Orient.

B. The Rocky Mountain Company (hereinafter "Rocky Mountain") is an Idaho corporation duly incorporated under the laws of the state of Idaho, with its principal place of business at Boise, Idaho, having been incorporated March 19, 1973. The authorized capital stock of Rocky Mountain consists of 500,000 common shares with a par value of \$0.01 per share, of which 333,398 shares of capital stock are currently issued and outstanding, all of which are owned by Dennis Downer.

C. The directors of Intermountain Orient and Rocky Mountain, respectively, deem it advisable and generally to the advantage and welfare of both corporations and the respective shareholders that the corporations merge pursuant to the provisions of Title 30, Chapter 1, of the Idaho Business Corporation Act.

NOW, THEREFORE, It is agreed as follows:

1. Merger. Upon the effective date and upon the terms and conditions set forth herein, Rocky Mountain shall merge with Intermountain Orient.
2. Surviving Corporation. After the merger, Intermountain Orient shall be the surviving corporation.
3. Shareholder Approval of Merger. Intermountain Orient and Rocky Mountain shall submit to a vote of their respective shareholders the merger of Intermountain Orient and Rocky Mountain on the terms and conditions set forth herein. If the merger is approved by the shareholders of both corporations in accordance with the laws of the state of Idaho, Articles of Merger shall be executed and filed with the secretary of state for the state of Idaho promptly thereafter.

4. Effective Date. The merger shall be effective upon the date of the filing of the Articles of Merger with the secretary of state for the state of Idaho, which date is referred to as the "effective date."

5. Conversion of Shares. The manner of converting the shares of Rocky Mountain into shares of Intermountain Orient shall be as follows:

a. Immediately upon the effective date of the merger, all of the 333,398 issued and outstanding shares of Rocky Mountain, without any action on the part of the holder thereof, shall automatically become and be converted into 2,000,000 common shares of Intermountain Orient.

b. Immediately upon the effective date, the 50 shares of stock in Intermountain Orient held as treasury stock by Intermountain Orient shall be deemed canceled.

c. Immediately upon the effective date of the merger, the 106.25 issued and outstanding shares of Intermountain Orient in the name of Rocky Mountain shall be surrendered to Intermountain Orient and shall be deemed canceled, retired, and eliminated.

d. After the effective date of the merger, the holder of the outstanding certificate or certificates representing stock of Rocky Mountain shall surrender the same to Intermountain Orient and such holder shall thereupon be entitled to receive an exchange of a certificate representing the 2,000,000 shares of Intermountain Orient into which the shares of Rocky Mountain shall have been converted.

6. Effective Merger. Upon this merger becoming effective:

a. Rocky Mountain shall merge into Intermountain Orient, and the separate existence of Rocky Mountain shall cease.

b. The title to all real estate and other property owned by Rocky Mountain shall be vested in Intermountain Orient without reversion or impairment.

c. Intermountain Orient shall have all the liability of Rocky Mountain.

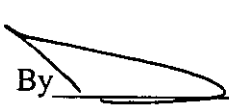
7. Delivery of Deeds and Instruments. From time to time, as and when requested by Intermountain Orient or its successors or assigns, Rocky Mountain shall execute and deliver, or cause to be executed and delivered, all deeds and other instruments and shall take, or cause to be taken, all such other and further actions as Intermountain Orient may deem necessary and desirable in order to more fully vest in and conform to Intermountain Orient title to and possession of all the property, rights, privileges, powers, and franchises of Rocky Mountain and otherwise to carry out the intent and purpose of this plan of merger.

8. Expenses of Merger. Intermountain Orient shall pay all expenses of carrying this plan of merger into effect and of accomplishing the merger.

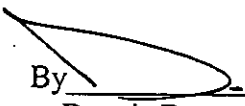
9. Termination. This plan of merger may be terminated and abandoned by the action of the board of directors of Rocky Mountain and Intermountain Orient at anytime prior to the effective date.

IN WITNESS WHEREOF, Each of the corporate parties hereto, pursuant to authority duly granted by the board of directors, has caused this plan of merger to be executed unanimously by its board of directors.

INTERMOUNTAIN ORIENT, INC.

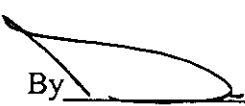
By 

Dennis Downer
President

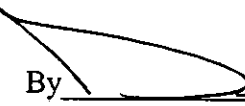
By 

Dennis Downer
Director

THE ROCKY MOUNTAIN COMPANY

By 

Dennis Downer
President

By 

Dennis Downer
Director