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SECRETARY OF STATE  
STATE OF IDAHOARTICLES OF MERGER  
OFWM Acquisition Corp.,  
an Idaho corporation

## INTO

webMillion.com, Inc.,  
an Idaho corporation

Pursuant to Idaho Code § 30-1-1105, webMillion.com, Inc., an Idaho corporation ("webMillion"), the surviving corporation of the merger of WM Acquisition Corp., an Idaho corporation ("WM Acquisition") with and into webMillion (the "Merger"), hereby files these Articles of Merger with the Office of the Secretary of State of the State of Idaho.

1. Plan of Merger. The plan of merger of WM Acquisition with and into webMillion is set forth in the Plan of Merger attached hereto as Exhibit A and is incorporated by reference.
2. Shareholder Approval. Approval of the Plan of Merger was required by the shareholders of webMillion and the shareholders of WM Acquisition Corp.

2.1 WM Acquisition.

- (a) 10,000 shares of Common Stock were outstanding and entitled to vote on the Plan of Merger.
- (b) 10,000 shares of Common Stock, constituting 100% of the outstanding shares entitled to vote on the Plan of Merger, voted the Plan of Merger and 0 shares voted against the Plan of Merger.

2.2 webMillion.

- (a) 1,176,069 shares of Common Stock were outstanding and entitled to vote on the Plan of Merger.
- (b) 1,176,069 shares of Common Stock, constituting 100% of the outstanding shares entitled to vote on the Plan of Merger, voted for

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the Plan of Merger, and zero shares of Common Stock voted against the Plan of Merger.

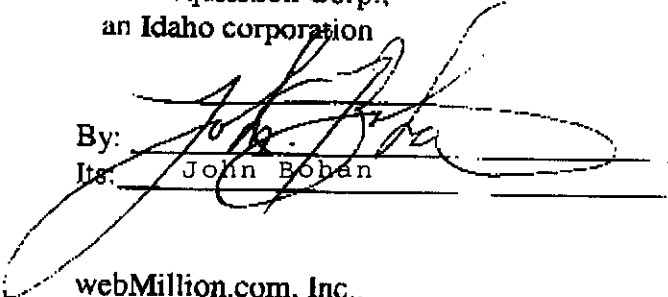
3. Effective Date. These Articles of Merger are effective when filed with the Secretary of State of the State of Idaho.
4. Contact. The person to contact about this filing is:

Kris Ormseth  
Stoel Rives, LLP  
101 South Capitol Blvd., Suite 1900  
Boise, Idaho 82702  
(208) 389-9000

*Signature page follows.*

In Witness Whereof, the undersigned have executed these Articles of Merger as of this  
24<sup>th</sup> day of July, 2000.

WM Acquisition Corp.,  
an Idaho corporation

By:   
Its: John Bohan

webMillion.com, Inc.,  
an Idaho corporation

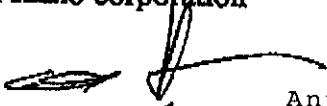
By: \_\_\_\_\_  
Its: \_\_\_\_\_

24 In Witness Whereof, the undersigned have executed these Articles of Merger as of this  
day of July 2000.

WM Acquisition Corp.,  
an Idaho corporation

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

webMillion.com, Inc.,  
an Idaho corporation

By:  Anthony Hauser  
Its: President

**PLAN OF MERGER**

This Plan of Merger (the "Plan") is made and entered into effective as of July 7, 2000, by and between webMillion.com, Inc., an Idaho corporation (the "Company") and WM Acquisition Corp., an Idaho corporation ("Newco").

**RECITALS:**

The Company and Newco desire that Newco be merged with and into the Company in accordance with the terms and conditions of this Plan, that certain Agreement and Plan of Merger (the "Merger Agreement") entered into by and among the Company, Newco, L90, Inc., a Delaware corporation ("Buyer"), and Anthony Hauser and Kenneth Adcock (each a "Founder," and collectively, the "Founders") effective July 7, 2000, and all applicable law.

**PLAN:**

1. Merger. Newco shall merge with and into the Company (the "Merger") in accordance with the terms and conditions of this Plan, the Merger Agreement, and all applicable law.
2. Effective Time. The Merger shall become effective on the date and the time it is filed with the office of the Secretary of State of the state of Idaho (the "Effective Time").
3. Surviving Corporation. The Company (the "Surviving Corporation") shall survive the Merger. Upon the Effective Date, the separate corporate existence of Newco shall cease and the Company shall succeed to the property and assets of, and shall be entitled to exercise all the powers and privileges of, Newco, and shall assume and be liable for all of the debt, liabilities and obligations of Newco.
4. Terms and Conditions of Merger.
  - 4.1 Articles of Incorporation. The Articles of Incorporation of Newco, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation from and after the Effective Time until amended in accordance with applicable law; provided, however, that Article I of the Articles of Incorporation of the Surviving Corporation shall be amended to read as follows: "The name of the corporation is "webMillion.com, Inc."
  - 4.2 Bylaws. The Bylaws of Newco, as in effect immediately prior to the Effective Time, shall be the Bylaws of the Surviving Corporation from and after the

Effective Time until amended in accordance with applicable law, the Surviving Corporation's Articles of Incorporation and such Bylaws.

4.3 Directors and Officers. The directors and officers of Newco in office immediately prior to the Effective Time, shall be the initial directors and officers, respectively, of the Surviving Corporation, and each shall hold his or her respective office or offices from and after the Effective Time until his or her successor shall have been elected and qualified, or as otherwise provided in the Bylaws of the Surviving Corporation.

4.4 Name. The name of the Surviving Corporation from and after the Effective Time shall be "webMillion.com, Inc." until changed in accordance with applicable law.

5. Manner and Basis of Conversion of Securities.

5.1 Conversion of Company Common Stock. By virtue of the Merger and without any action on the part of the holder thereof, at the Effective Time all shares of common stock of the Company (the "Company Common Stock") issued and outstanding immediately prior to the Effective Time (other than Dissenting Shares, as defined below), including any dividends or other distributions due or accrued on such shares, shall be converted into the right to receive (subject to the provisions of Section 5.6 below) the remainder of 2,000,000 shares of common stock of the Buyer (the "Buyer Common Stock") less the sum of (i) the number of shares of Buyer Common Stock into which Dissenting Shares would otherwise be converted plus (ii) the number of Buyer Warrant Shares (as defined below) (the "Merger Shares"). The Merger Shares shall be distributed among the holders of Company Common Stock in accordance with this Plan.

(a) At the Closing, the holders of Company Common Stock outstanding at the Effective Time shall be entitled to receive in the aggregate (subject to the provisions of Section 5.6 below) such number of shares of Buyer Common Stock as is equal to the Merger Shares less the number of Escrow Shares (as defined below) (such remainder being referred to as the "Common Initial Shares"). The Escrow Shares shall be deposited with US Bank Trust National Association (the "Escrow Agent") pursuant to Section 5.6 and shall be held and disposed of in accordance with the terms hereof and of the Escrow Agreement entered into in connection with the Merger Agreement.

(b) For purposes of determining the pro rata allocation for each holder (other than the Founders) of Company Common Stock of the Common Initial Shares among the holders (other than the Founders) of Company Common Stock outstanding at the Effective Time, the Merger Shares shall be multiplied by a fraction, the numerator of which shall be the number of shares of Company Common Stock held by such holder at the Effective Time and the denominator of which shall be the aggregate number of shares of Company Common Stock issued and outstanding at the Effective Time.

(c) For purposes of determining the pro rata allocation for each Founder of the Common Initial Shares, the Merger Shares shall be multiplied by a fraction, the numerator of which shall be the number of shares of Company Common Stock held by such Founder at the Effective Time and the denominator of which shall be the aggregate number of shares of Company Common Stock issued and outstanding at the Effective Time, and such product shall be reduced by the number of Escrow Shares allocated to such Founder pursuant to Section 5.1(d) below.

(d) The number of Escrow Shares to be allocated to Anthony Hauser shall be 226,386 and the number of Escrow Shares to be allocated to Kenneth Adcock shall be 134,677.

5.2 Conversion of Warrants for Company Common Stock. As of the Effective Time, by virtue of the Merger and without any action on the part of the holders thereof, each warrant to purchase shares of the Company Common Stock that is outstanding (each, a "Company Warrant," and, collectively, the "Company Warrants") immediately prior to the Effective Time shall be assumed by Buyer in such manner that each such Company Warrant shall be exercisable upon the same terms and conditions under the applicable Company Warrant agreement issued thereunder, except that (i) each such Company Warrant shall be exercisable for that number of shares of Buyer Common Stock (rounded up to the nearest whole share) equal to the product of the number of shares of Company Common Stock subject to such Company Warrant immediately prior to the Effective Time multiplied by 1.6167 (the "Buyer Warrant Shares"), (ii) the Company Warrant price per share of Buyer Common Stock shall be an amount equal to the product of the Company Warrant price per share of Company Common Stock subject to such Company Warrant in effect immediately prior to the Effective Time multiplied by 0.6185 (rounded up to the nearest whole cent), and (iii) each such Company Warrant shall be subject to the provisions of Section 5.6 hereof.

5.3 Conversion of Newco Common Stock. Each share of common stock of Newco issued and outstanding immediately prior to the Effective Time shall be converted into and thereafter evidence one share of common stock of the Surviving Corporation.

#### 5.4 Dissenting Shares.

(a) For purposes of this Plan, "Dissenting Shares" means shares of Company Common Stock ("Shares") held as of the Effective Time by a Company shareholder ("Shareholder") who has not voted such Shares in favor of the adoption of this Plan and the Merger and with respect to which notice of intent to demand payment is duly made and perfected in accordance with Section 30-1-1321 of the Idaho Business Corporation Act (the "Idaho Law") and not subsequently and effectively withdrawn or forfeited. Dissenting Shares shall not be converted into or represent the right to receive Merger Shares, unless they cease to be Dissenting Shares due to forfeiture

or withdrawal, with the consent of the Company, of the demand for purchase. If such Shareholder has so forfeited or withdrawn such demand, then as of the occurrence of such event, such holder's Dissenting Shares shall cease to be Dissenting Shares and shall be converted into and represent the right to receive the Common Initial Shares issuable in respect of such Shares pursuant to Section 5.1(a) and the Escrow Shares issuable in respect of such Shares to be held and disposed of in accordance with the terms hereof and of the Escrow Agreement.

(b) The Company shall give Buyer (i) prompt notice of any written demands for purchase of any shares of Company Common Stock, withdrawals of such demands, and any other instruments that relate to such demands received by the Company and (ii) the opportunity to direct all negotiations and proceedings with respect to demands for purchase under the Idaho Law. The Company shall not, except with the prior written consent of Buyer, make any payment with respect to any demands for purchase of shares of Company Common Stock or offer to settle any such demands.

#### 5.5 Exchange of Shares.

(a) Prior to the Effective Time, the Buyer shall appoint Chase Mellon Shareholder Services (the "Exchange Agent") to effect the exchange for the Common Initial Shares of certificates that, immediately prior to the Effective Time, represented Company Common Stock converted into Merger Shares pursuant to Section 5.1 (including any Company Common Stock referred to in the last sentence of Section 5.4(a)) ("Certificates"). On the Closing Date, the Buyer shall deliver to the Exchange Agent, in trust for the benefit of holders of Certificates, a stock certificate (issued in the name of the Exchange Agent or its nominee) representing the Common Initial Shares, as described in Section 5.1(a). No later than ten (10) Business Days after the Effective Time, the Buyer shall cause the Exchange Agent to send a notice and a transmittal form to each holder of a Certificate advising such holder of the effectiveness of the Merger and the procedure for surrendering to the Exchange Agent such Certificate in exchange for the Common Initial Shares issuable pursuant to Section 5.1(a). Each holder of a Certificate, upon proper surrender thereof to the Exchange Agent in accordance with the instructions in such notice, shall be entitled to receive in exchange therefor (subject to any taxes required to be withheld) the Common Initial Shares issuable pursuant to Section 5.1(a). Until properly surrendered, each such Certificate (other than Certificates representing Dissenting Shares) shall be deemed for all purposes to evidence only the right to receive the Common Initial Shares issuable pursuant to Section 5.1(a) and the Escrow Shares issuable in respect of such Shares to be held and disposed of in accordance with the terms hereof and of the Escrow Agreement. Holders of Certificates shall not be entitled to receive certificates for the Common Initial Shares to which they would otherwise be entitled until such Certificates are properly surrendered.

(b) If any Common Initial Shares are to be issued in the name of a person other than the person in whose name the Certificate surrendered in exchange



therefor is registered, it shall be a condition to the issuance of such Common Initial Shares that (i) the Certificate so surrendered shall be transferable, and shall be properly assigned, endorsed or accompanied by appropriate stock powers, (ii) such transfer shall otherwise be proper and (iii) the person requesting such transfer shall pay to the Exchange Agent any transfer or other taxes payable by reason of the foregoing or establish to the satisfaction of the Exchange Agent that such taxes have been paid or are not required to be paid. Notwithstanding the foregoing, neither the Exchange Agent, the Buyer nor the Company shall be liable to a holder of Company Common Stock for any Common Initial Shares issuable to such holder pursuant to Section 5.1(a) that are delivered to a public official pursuant to applicable abandoned property, escheat or similar laws.

(c) In the event any Certificate shall have been lost, stolen or destroyed, upon the making of an affidavit of that fact by the person claiming such Certificate to be lost, stolen or destroyed, the Buyer shall issue in exchange for such lost, stolen or destroyed Certificate the Common Initial Shares issuable in exchange therefor pursuant to Section 5.1(a). The Board of Directors of the Buyer may, in its discretion and as a condition precedent to the issuance thereof, require the owner of such lost, stolen or destroyed Certificate to give the Buyer a bond or indemnity against any claim that may be made against the Buyer with respect to the Certificate alleged to have been lost, stolen or destroyed.

(d) Promptly following the date which is six months after the Closing Date under the Merger Agreement, the Exchange Agent shall return to the Buyer all Common Initial Shares in its possession, and the Exchange Agent's duties shall terminate. Thereafter, each holder of a Certificate may surrender such Certificate to the Buyer and, subject to applicable abandoned property, escheat and similar laws, receive in exchange therefor the Common Initial Shares issuable with respect thereto pursuant to Section 5.1(a) and the Escrow Shares issuable in respect of such Shares to be held and disposed of in accordance with the terms hereof and of the Escrow Agreement.

(e) From and after the Effective Time, the holders of shares of Company Common Stock outstanding immediately prior to the Effective Time shall cease to have any rights with respect to such shares of Company Common Stock, except as otherwise provided herein or by law.

(f) After the Effective Time, there shall be no transfers on the stock transfer books of the Surviving Corporation of any shares of Company Common Stock which were outstanding immediately prior to the Effective Time. If, after the Effective Time, Certificates are presented to the Surviving Corporation, they shall be canceled and promptly exchanged for Merger Shares as provided in this Section 5.5, or subject to applicable law in the case of Dissenting Shares.

(g) If the holder of any shares of Company Common Stock shall become entitled to receive payment for such shares pursuant to Section 30-1-1325 of the Idaho Law, such payment shall be made by the Surviving Corporation.

(h) No certificates or scrip representing fractional shares of Buyer Common Stock shall be issued to the Shareholders upon the surrender for exchange of Certificates, and no Shareholder shall be entitled to any voting rights, rights to receive any dividends or distributions or other rights as a shareholder of Buyer with respect to any fractional shares of Buyer Common Stock that would otherwise be issued to such Shareholder. In lieu of any fractional shares of Buyer Common Stock that would otherwise be issued, each Shareholder that would have been entitled to receive a fractional share of Buyer Common Stock shall, upon proper surrender of such person's Certificates, receive a cash payment equal to such fraction multiplied by the closing price of one share of Buyer Common Stock as reported on the NASDAQ National Market System two trading days immediately prior to the Effective Time.

#### 5.6 Escrow; Indemnification Representative

(a) On the Closing Date, Buyer shall deliver to the Escrow Agent a share certificate (issued in the name of the Escrow Agent or its nominee) representing 361,063 shares of Buyer Common Stock (the "Escrow Shares"), all of which shall be allocated to the Founders pursuant to Section 5.1(a). The Escrow Shares shall constitute a portion of the Merger Shares issuable hereunder. The Escrow Shares shall be held by the Escrow Agent under the Escrow Agreement pursuant to the terms thereof. The Escrow Shares shall be held as a trust fund and shall not be subject to any lien, attachment, trustee process or other judicial process of any creditor of any party, and shall be held and disbursed solely for the purposes, and in accordance with the terms, of the Escrow Agreement. After the Effective Time, the Founders shall have the right to vote the Escrow Shares. Any cash dividends on the Escrow Shares shall be distributed currently to the Founders.

(b) In order to efficiently administer the transactions contemplated in the Merger Agreement, including (i) the defense or settlement of any claims for which the Founders may be required to indemnify Buyer pursuant to Article X of the Merger Agreement, and (ii) entering into the Escrow Agreement, Anthony Hauser has agreed to his appointment as the Founders' representative for purposes of the Escrow Agreement (the "Representative"). The Representative is authorized to take any and all action as is contemplated to be taken by the Founders by the terms of the Merger Agreement and the Escrow Agreement. All decisions and actions by the Representative shall be binding upon each of the Founders and no Founder shall have the right to object, dissent, protest or otherwise contest the same. The Founders agree that:

(i) Buyer shall be able to rely exclusively on the instructions and decisions of the Representative as to the settlement of claims for indemnification by Buyer pursuant to Article X of the Merger Agreement, or any other

actions taken by the Representative hereunder or thereunder, and no party hereunder shall have any cause of action against Buyer in reliance upon the instructions or decisions of the Representative;

(ii) all actions, decisions and instructions of the Representative shall be final, conclusive and binding upon the Founders except that each Founder shall have the right to vote his Escrow Shares;

(iii) the provisions of this Section 5.6(b) are independent and severable, are irrevocable and coupled with an interest, and shall be enforceable notwithstanding any rights or remedies that any Founder may have in connection with the transactions contemplated by this Agreement and the Escrow Agreement; and

(iv) the provisions of this Section 5.6(b) shall be binding upon the assigns, executors, heirs, legal representatives and successors of each Founder, and any references in this Agreement to a Founder shall mean and include the successors to the Founders' rights hereunder, whether pursuant to testamentary disposition, the laws of descent and distribution or otherwise.

6. Amendment. This Plan may not be amended, except by an instrument in writing executed on behalf of each of Newco and the Company.

*Signature page follows.*

IN WITNESS WHEREOF, the parties have duly executed, or have caused this Plan of Merger to be duly executed on their behalf, as of the day and year first above written.

WM ACQUISITION CORP.,  
an Idaho corporation

By: 

An Authorized Officer

WEBMILLION.COM, INC.,  
an Idaho corporation

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

An Authorized Officer

FOUNDERS:

\_\_\_\_\_  
Anthony Hauser

\_\_\_\_\_  
Kenneth Adcock

IN WITNESS WHEREOF, the parties have duly executed, or have caused this Plan of Merger to be duly executed on their behalf, as of the day and year first above written.

WM ACQUISITION CORP.,  
an Idaho corporation

By:   
An Authorized Officer

WEBMILLION.COM, INC.,  
an Idaho corporation

By: \_\_\_\_\_  
An Authorized Officer

FOUNDERS:

\_\_\_\_\_  
Anthony Hauser

\_\_\_\_\_  
Kenneth Adcock