

FILED EFFECTIVE

PLAN OF MERGER

Between

BOISE TROLLEY, LLC

AND

PENSACOLA TROLLEY TOURS, LLC

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SECRETARY OF STATE  
STATE OF IDAHO

into AMERICAN HERITAGE TOURS, INC. (the surviving corporation).

THIS AGREEMENT AND PLAN OF MERGER ("Agreement") is dated as of April 14th, 2011, between BOISE TROLLEY, LLC, Federal EIN 80-0323144, an Idaho Limited Liability Company ("Boise") and PENSACOLA TROLLEY TOURS, LLC, Federal EIN 27-1655093 a Florida Limited Liability Company ("Pensacola").

RECITALS

A. Boise being organized as a Limited Liability Company has issued no common stock. The single member and sole officer of Boise is DEBRA MILLER. Ms. Miller to date is the owner and manager of Boise and currently its only authorized binding party.

B. Pensacola being organized as a Limited Liability Company has issued no common stock. The single member and its primary officer is the Florida corporate entity BURN YOUR SHIPS, INC. which is its sole owner. Pensacola's additional officer is DON BECKER. Mr. Becker to date is not a member but serves as manager of Pensacola and is an authorized binding party.

C. The respective officers of Boise

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have determined that it is advisable to be merged with one another and into AMERICAN HERITAGE TOURS, INC. (the "Merger"), with AMERICAN HERITAGE TOURS, INC. continuing as the surviving corporation in the Merger (the "Surviving Corporation") pursuant and subject to the terms and conditions of this Agreement and applicable law.

NOW, THEREFORE, the parties agree as follows:

#### ARTICLE I

##### THE MERGER

1.1 THE MERGER. Upon the terms and subject to the Conditions set forth in this Agreement, and in accordance with applicable law, at the Effective Time of the Merger (as defined in SECTION 1.2), Boise and Pensacola shall be merged with and into AMERICAN HERITAGE TOURS, INC. As a result of the Merger, the separate existence of both Boise and Pensacola shall cease and AMERICAN HERITAGE TOURS, INC. shall continue as the Surviving Corporation of the Merger. The Merger does not however, have an effect upon the continued use of both operating companies' respective trade names: "Boise Trolley Tours", "Pensacola Trolley Tours" and "Pensacola City Tours".

1.2 EFFECTIVE TIME OF THE MERGER. Subject to the terms and conditions of this Agreement, the articles of merger for both the States of Idaho and Florida (the "Idaho Statement of Merger" and the "Florida Articles of Merger" respectively) shall be executed and filed with the Secretary of State of the State of Idaho and the Secretary of State of the State of Florida at or as soon as practicable after the Closing (as defined in SECTION 1.3). The Merger shall become

effective upon such filings of both the Idaho and Florida Articles of Merger (the "Effective Time of the Merger").

1.3 CLOSING. Subject to the terms and conditions of this Agreement, the closing of the Merger (the "Closing") will take place as soon as practicable after satisfaction, at the offices of Pensacola, 3811 W. Nine Mile Road, Pensacola, Florida 32526, unless another place is agreed to by the parties hereto.

1.4 EFFECTS OF THE MERGER. At the Effective Time of the Merger, the effect of the Merger shall be as provided in the provisions of applicable law. Without limiting the generality of the foregoing, and subject thereto, at the Effective Time of the Merger, all of the property, rights, privileges, powers and franchises of Boise and Pensacola shall vest in the Surviving Corporation, and all the liabilities and duties of Boise and Pensacola shall become the liabilities and duties of the Surviving Corporation. Neither Boise nor Pensacola enters this Agreement with any debt.

1.5 SURVIVING CORPORATION ARTICLES OF INCORPORATION AND BYLAWS; DIRECTORS AND OFFICERS. At the Effective Time of the Merger the articles of incorporation and bylaws of both Boise and Pensacola in effect immediately prior to the Effective Time of the Merger, shall be the articles of incorporation and bylaws of the Surviving Corporation until thereafter amended as provided by applicable law, provided that and the officers and directors of both Boise and Pensacola immediately prior to the Effective Time of the Merger shall be the officers and directors of the Surviving Corporation.

## ARTICLE II

### ALLOCATION OF STOCK OF THE SURVIVING CORPORATION

2.1 CAPITAL STOCK DIVISION. As of the Effective Time of the Merger, by virtue of the Merger and without any action on the part of Boise or Pensacola each current member of both Boise and Pensacola, namely DEBRA MILLER and BURN YOUR SHIPS, INC. respectively shall receive an equal amount of outstanding shares of stock. Each parties' stock allocation shall represent fifty percent of all stock shares issued.

## ARTICLE III

### ADDITIONAL AGREEMENTS

3.1 DIRECTORS AND MANAGEMENT AFTER THE MERGER. Upon the Effective Time of the Merger, the Management of the operating companies of the Surviving Corporation will consist of the persons serving as management immediately prior to the Effective Time of the Merger.

3.2 ASSETS TO THE MERGER. In addition to the current assets of both Boise and Pensacola namely the two primary vehicles used to conduct sightseeing tours in each operating company: a 1983 Molly trolley for Boise, and a 1995 Dodge 3500 15 passenger van for Pensacola. Pensacola also pledges two additional vehicles that are not currently registered in the trade names "Pensacola Trolley Tours" or "Pensacola City Tours", these being a 2004 Honda Element and a 2001 Dodge 3500 15 passenger van as assets of the Surviving Corporation.

3.3 ALLOCATION OF ASSETS. The location of the assets of the operating companies of Boise and Pensacola immediately prior to the Effective Time of the Merger will remain the locations of the assets for continued use as equipment of AMERICAN HERITAGE TOURS, INC. The exception to this will be the 2004 Honda Element which will be transported to, and registered in the State of Idaho in the name of the Surviving Corporation. This vehicle is to then remain as a company car for use by DEBRA MILLER and DON BECKER in Boise, Idaho only and not to be driven outside of the Boise metropolitan area.

3.4 INCOME AND COSTS FOR THE YEAR 2011. The operating companies of both Boise and Pensacola have had separate structures of income and expenses in the past, and because of the concern of the possibility that exists of complications that may arise in preparations of tax returns being that the Effective Time of the Merger occurs in the second quarter of the year 2011, it is agreed that the two operating companies shall maintain separate and independent income and expenses for the balance of the calendar year of 2011. Upon a date to be chosen within the first week of January, 2012 the shareholders of AMERICAN HERITAGE TOURS, INC. shall determine an accounting method for the combined income and expenses of both Boise and Pensacola.

3.5 EXCEPTION TO INCOME AND COSTS FOR YEAR 2011. The single exception to the above separation of costs will be the ongoing payment of the State Farm liability insurance policy #12-91A8-J21 that will be maintained on the 2004 Honda Element that is being furnished by and insurance paid for by Pensacola for its use in Boise, Idaho.

3.6 NULLIFIED NON-COMPETE AGREEMENT. This Agreement effectively nullifies a prior non-compete agreement signed by DON BECKER personally upon the original sale of BOISE TROLLEY, LLC to DEBRA MILLER in 2008.

3.7 AMENDMENTS. This Agreement may not be amended except by an instrument in writing signed on behalf of each of the parties hereto.

#### ARTICLE IV

##### GENERAL PROVISIONS

4.1 NOTICES. All notices and other communications Hereunder shall be in writing and shall be deemed given if delivered personally or mailed by registered or certified mail (return receipt requested) to the parties at the following addresses (or at such other address for a party as shall be specified by like notice):

BOISE TROLLEY, LLC	c/o DEBRA MILLER 1911 W. State Street Boise, Idaho 83702
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PENSACOLA TROLLEY TOURS, LLC	c/o DON BECKER 1006 Patriot Place Pensacola, Florida 32534
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4.2 SEVERABILITY. If any term or other provision of this Agreement is invalid, illegal or incapable of being enforced by any rule of law, or public policy, all other conditions and provisions of this Agreement shall nevertheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby is not affected in any manner adverse to any party.

4.3 ENTIRE AGREEMENT. This Agreement constitutes the entire Agreement with respect to the subject matter hereof and supersedes all prior agreements and undertakings, both written and oral, among the parties.

4.4 ASSIGNMENT. This Agreement shall not be assigned by operation of law or otherwise.

4.5 PARTIES OF INTEREST. This Agreement shall be binding upon and inure to the benefit of each party hereto, and their respective successors.

4.6 COUNTERPARTS. This Agreement may be signed in any number of counterparts, each of which shall be an original, with the same effect as if the signatures thereto and hereto were upon the same instrument. This Agreement shall become effective when each party hereto shall have received counterparts hereof signed by all of the other parties hereto.

4.7 GOVERNING LAW. This Agreement shall be governed in all respects, including validity, interpretation and effect, by the laws of the State of Florida (the State of domicile of the Surviving Corporation).

\* \* \* \* \*

IN WITNESS WHEREOF, Boise and Pensacola have caused this Agreement to be executed and delivered by their respective officers thereunto duly authorized, all as of the date first written above.

BOISE TROLLEY, LLC

By: /s/ DEBRA MILLER

Debra Miller

Name: DEBRA MILLER  
Title: Member



PENSACOLA TROLLEY TOURS, LLC

By: /s/ DON BECKER

DRB

Name: DON BECKER  
Title: Manager

STATE OF FLORIDA IN THE COUNTY OF

Santa Rosa

I hereby certify that on this day, before me, an officer duly authorized in the state aforesaid and in the county aforesaid to take acknowledgements personally appeared who executed the foregoing instrument and acknowledged before me for the purpose expressed.

Witness my hand and official seal in the county and state aforesaid this 14<sup>th</sup> day of April, 2011

[Signature]  
Notary Public

My Commission Expires

April 17, 2014

