

FILED EFFECTIVE

2017 JUN 30 PM 1:27

PLAN OF MERGER

SECRETARY OF STATE
STATE OF IDAHO

THIS PLAN OF MERGER ("**Plan of Merger**") is made by and between Park Partners, Too, LLP, an Idaho limited liability partnership (the "**Merged Entity**"), and Park Partners, LLP, an Idaho limited liability partnership (the "**Surviving Entity**"), effective as of the date filed with the Idaho Secretary of State (the "**Effective Date**"). The Merged Entity and the Surviving Entity may be referred to herein individually as a "**Party**" or collectively as the "**Parties**."

RECITALS

A. As of the Effective Date, the Merged Entity is an Idaho limited liability partnership, the partners of which desire to merge the Merged Entity into the Surviving Entity.

B. As of the Effective Date, the Surviving Entity is an Idaho limited liability partnership, the partners of which desire to merge the Merged Entity into the Surviving Entity.

AGREEMENT

NOW THEREFORE, for and in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **NAME, JURISDICTION, AND TYPE OF MERGED ENTITY.**

The name of the Merged Entity is Park Partners, Too, LLP, an Idaho limited liability partnership.

2. **NAME, JURISDICTION, AND TYPE OF SURVIVING ENTITY.**

The name of the Surviving Entity is Park Partners, LLP, an Idaho limited liability partnership.

3. **MANNER OF CONVERSION.**

Upon the filing of this Plan of Merger with the Idaho Secretary of State: (a) the Merged Entity is merged with and into the Surviving Entity and the separate existence of the Merged Entity shall thereupon cease and terminate (the "**Merger**"); (b) each partner's partnership interest in the Merged Entity shall be as set forth in Exhibit B to each Party's resolution approving the Merger, which resolutions have been executed by each of the respective partners of the Parties; and (c) all of the following shall be transferred to, vested in, and possessed by the Surviving Entity: (i) all rights, privileges, immunities, powers, and franchises, both of a public as well as a private nature of the Merged Entity; (ii) all property, real, personal, and mixed, of the Merged Entity; (iii) all things in action or belonging to the Merged Entity; and (iv) all and every other interest of the Merged Entity.

IDAHO SECRETARY OF STATE

06/30/2017 05:00

CK:33385 CT:1626 BR:1591562

1@ 30.00 = 30.00 STMT MERGE #2

1@ 20.00 = 20.00 EXPEDITE C #3

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4. APPROVAL.

The partners of the Merged Entity and of the Surviving Entity have each unanimously approved the Merger in accordance with Idaho Code § 30-22-201 *et seq.*

5. AMENDMENTS.

There are no proposed amendments to the public organic record or the private organic rules of the Surviving Entity.

6. STATEMENT OF MERGER.

In accordance with Idaho Code § 30-22-205, this Plan of Merger is filed instead of a statement of merger, and upon so filing with the Secretary of State for the State of Idaho, has the same effect as filing a statement of merger.

7. EFFECTIVE DATE OF MERGER.

The Merger shall be effective on the Effective Date.

8. MISCELLANEOUS.

8.1 Amendment or Abandonment. This Plan of Merger may be amended or abandoned at any time before the Effective Date by the unanimous approval of the partners of the Merged Entity or of the Surviving Entity.

8.2 Further Assurances. Each Party further covenants to the other to execute any and all other documents which may be necessary to effect the terms and conditions of this Agreement and any other agreements or documents as contemplated by this Agreement.

8.3 Incorporation by Reference. All recitals and exhibits to this Agreement are hereby incorporated by reference as if set forth herein.

8.4 Notices. All notices and other communications (“**Notices**”) relating to this Plan of Merger shall be: (a) given in writing; (b) delivered by: (i) personal delivery; (ii) U.S. Mail, certified, return receipt requested; or (iii) other reliable delivery service such as Federal Express or UPS, postage or delivery charges prepaid; and (c) addressed to the appropriate party at the addresses set forth below:

To Merged Entity c/o L. Edward Miller
601 W. Bannock St.
Boise, ID 83702

To Surviving Entity c/o Christopher J. Beeson
601 W. Bannock St.
Boise, ID 83702

All Notices given pursuant to this Section shall be deemed “delivered” upon receipt. For the purpose of this Plan of Merger, the term “receipt” shall mean the earlier of the any of following:

(a) the date of delivery of the notice or other document as shown on the return receipt; (b) the date of receipt of the notice or other document by the person or entity to whom it was addressed; or (c) in the case of refusal to accept delivery or inability to deliver the notice or other document, the earlier of (i) the date of the attempted delivery or refusal to accept delivery, (ii) the date of the postmark on the return receipt, or (iii) the date of receipt of notice of refusal or notice of non-delivery by the sending party.

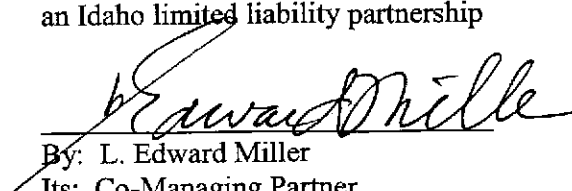
8.5 Counterparts. This Plan of Merger may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement.


8.6 Parties in Interest. This Plan of Merger shall be binding upon and inure to the benefit of and be enforceable by the Parties and their respective permitted successors and assigns. Nothing in this Plan of Merger, express or implied, is intended to confer upon any other person any rights, benefits, or remedies of any nature whatsoever under or by reason of this Plan of Merger.

IN WITNESS WHEREOF, the Parties have caused this Plan of Merger to be duly executed by their Managing Partners as of the Effective Date.

MERGED ENTITY:

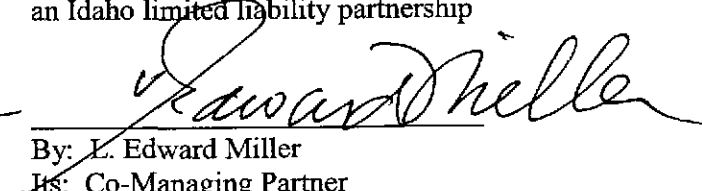
Park Partners, Too, LLP,
an Idaho limited liability partnership



By: L. Edward Miller
Its: Co-Managing Partner


By: Christopher J. Beeson
Its: Co-Managing Partner

SURVIVING ENTITY:

Park Partners, LLP,
an Idaho limited liability partnership


By: L. Edward Miller
Its: Co-Managing Partner


By: Christopher J. Beeson
Its: Co-Managing Partner