

PLAN OF MERGER

This Plan of Merger is effective as of January 31, 2012, as entered into by and between
Treasure Valley Coffee, Inc., an Idaho corporation and Treasure Valley Coffee of Eastern Idaho,
Inc., an Idaho corporation.

RECITALS

A. Treasure Valley Coffee, Inc. was incorporated on the 22nd day of June, 1990, in accordance with the provisions of the Idaho Business Corporation Act; and,

B. Treasure Valley Coffee of Eastern Idaho, Inc. was incorporated on the 6th day of September, 1995 in accordance with the provisions of the Idaho Business Corporation Act; and,

C. Treasure Valley Coffee, Inc. and Treasure Valley Coffee of Eastern Idaho, Inc. desire to enter into this Plan of Merger whereby the two corporations will merge and become one corporation with Treasure Valley Coffee, Inc. being the surviving corporation in the merger.

NOW THEREFORE, in accordance with the provisions of Section 30-1-1101 of the Idaho Business Corporation Act, the parties hereto in and for good and valuable consideration, receipt of which is hereby acknowledged, and intending to be legally bound, hereby enter into the following agreement and Plan of Merger:

1. The Name of Each Corporation that is a Party to the Merger:

- a. Treasure Valley Coffee, Inc., an Idaho corporation incorporated on June 22, 1990.
- b. Treasure Valley Coffee of Eastern Idaho, Inc., an Idaho corporation incorporated on September 6, 1995.

2. The Name of the Corporation that shall Survive the Merger:

Treasure Valley Coffee, Inc., Inc. an Idaho corporation shall survive the merger.

3. The Name of Each New Corporation or Other Entity that Will Be Created under the Terms of this Plan of Merger:

None.

4. The Manner and Basis of Allocating and Investing the Real Estate and Other Property for each Corporation that is a Party to the Merger:

All property now held or hereafter acquired by Treasure Valley Coffee of Eastern Idaho, Inc. shall, on the date of the merger, be transferred to and become a part of the property owned by Treasure Valley Coffee, Inc.

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SECRETARY OF STATE
STATE OF IDAHO

5. **The Name of the Surviving Corporation to be Obligated for Payment of the Fair Value of any Shares held by a Shareholder that Is a Party to the Merger and who has Complied with the Requirements of Section 30-1-1101 of the Idaho Business Corporation Act:**

Treasure Valley Coffee, Inc.

6. **The Manner and Basis of Allocating Liabilities and Obligations:**

All liabilities and obligations of Treasure Valley Coffee of Eastern Idaho, Inc. shall, on the date of the merger, be assumed by Treasure Valley Coffee, Inc., an Idaho corporation, the surviving corporation in the merger, to be fully discharged and paid with the same obligation and to the same extent that Treasure Valley Coffee of Eastern Idaho, Inc. are obligated on those liabilities on the date of merger.

7. **The Manner and Basis of Converting Shares:**

On the date of merger, Treasure Valley Coffee, Inc. will distribute to the shareholders of Treasure Valley Coffee of Eastern Idaho, Inc. one (1) share of the authorized but unissued common voting stock of Treasure Valley Coffee, Inc. in exchange for and in full redemption of each ten shares of Treasure Valley Coffee of Eastern Idaho, Inc. then held by shareholders of record on the date of merge and all issued shares of Treasure Valley Coffee of Eastern Idaho, Inc. shall be cancelled.

It is intended that this Plan of Merger be solely an exchange of stock, and no other type of consideration is to be exchanged. It is intended that this acquisition shall be governed by Section 368(a)(1)(B) of the internal Revenue Code of 1986.

8. **Approval by Treasure Valley Coffee, Inc. and Treasure Valley Coffee of Eastern Idaho, Inc.:**

This Plan of Merger was unanimously approved by the shareholders and directors of Treasure Valley Coffee, Inc. and Treasure Valley Coffee of Eastern Idaho, Inc. in accordance with the Idaho Entity Transactions Act Section 30-18-202 and 205 and Articles of Incorporation.

9. **Amendments to Articles of Incorporation of Surviving Corporation:**

There are no amendments to Treasure Valley Coffee, Inc. Articles of Incorporation.

10. Date of Merger:

The effective date of the merger, if approved by the shareholders, shall be January 31, 2012.

TREASURE VALLEY COFFEE, INC.

Thomas Earl Boyer

By: Thomas Earl Boyer
Its President

TREASURE VALLEY COFFEE OF EASTERN IDAHO, INC.

Thomas Earl Boyer

By: Thomas Earl Boyer
Its President