FILED EFFECTIVE

ARTICLES FOR MERGER BY AND BETWEEN

THE IDAHO KING CORP, AN IDAHO CORPORATION JAN -8 PH 4: 40

AND

SECRETARY OF STATE
STATE OF IDAHO

S & K ENTERPRISES, LLC.

The shareholders and directors for The Idaho King Corp, an Idaho Corp. and the members and owners of S & K Enterprises, LLC, being one and the same hereby merge and approve of the merger of The Idaho King Corp, an Idaho Corporation into S & K Enterprises, LLC effective 1-1-08.

S & K Enterprises LLC shall assume ownership of all the assets of The Idaho King Corp and shall assume all the liabilities of The Idaho King Corp.

The Idaho King Corp shall cease to exist and shall provide notification as is needed to the IRS and the State of Idaho Tax Commission.

Dated this 15th day of December, 2007.

French, Director and Shareholder for The Idaho King Corp and as a member of S & K Enterprises,

LLC.

Director and Shareholder for The Idaho King Corp and as a member of S & K Enterprises, LLC.

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The Idaho King Corp shall cease to exist and shall provide notification as is needed to the IRS and the State of Idaho Tax Commission.

Dated this 15th day of December, 2007.

Stephen-W French, Director and Shareholder for The Idaho King Corp and as a member of S & K Enterprises, LLC.

Kathy Symdell French, Director and Shareholder for The Idaho King Corp and as a member of S & K Enterprises, LLC.