

PLAN OF MERGER

FILED EFFECTIVE

ADOPTED this 14 day of October, 2010, by Regal Investments of Idaho, LLC., a
limited liability company organized and existing under the laws of the State of Idaho, having its
principle place of business at 2895 W. 17th North, Idaho Falls, Idaho 83402.

2010 OCT 18 PM 2:59
SECRETARY OF STATE
STATE OF IDAHO

RECITALS

I.

Merging Entity:

1. Regal Investments of Idaho, LLC., a limited liability company organized and existing under the laws of the State of Idaho.

II.

Surviving Entity To Be Created:

1. Regal Investments of Idaho, Inc., a corporation to be organized and existing under the laws of the State of Idaho, having its principle place of business at 2895 W. 17th North, Idaho Falls, Idaho 83402.

III.

The total number of membership units which Regal Investments of Idaho, LLC., is authorized to issue is one hundred (100) units, and all units are presently owned by Rob and Janey Quilling, husband and wife.

IV.

The total number of shares of stock which Regal Investments of Idaho, Inc., is authorized to issue is one thousand (1,000) shares, with 0.00 par value, in a single common stock class, of

IDAHO SECRETARY OF STATE
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which one hundred (100) shares will be held by Rob Quilling, the sole stockholder, a married man dealing with his sole and separate property.

V.

Proposed Public Organic Documents and Private Organic Rules:

1. Attached hereto are the proposed Articles of Incorporation of Regal Investments of Idaho, Inc.

VI.

For the reasons set forth above, and in consideration of the mutual covenants and promises of the parties hereto, these business entities, pursuant to Idaho Code §30-18-201 et seq., propose that Regal Investments of Idaho, LLC., shall be merged into Regal Investments of Idaho, Inc., and a single business entity remain to be operated as a corporation; and the parties hereto agree to and prescribe to the following terms and conditions of such merger, the method of carrying said merger into effect, and the manner of converting the units of Regal Investments of Idaho, LLC., into shares of Regal Investments of Idaho, Inc., as follows:

SECTION I.

REGAL INVESTMENTS OF IDAHO, INC., TO BE SURVIVING BUSINESS ENTITY

Regal Investments of Idaho, LLC., shall be merged into Regal Investments of Idaho, Inc., and the business entity existence of Regal Investments of Idaho, LLC., shall cease and the corporate existence of Regal Investments of Idaho, Inc., shall continue under the name Regal Investments of Idaho, Inc. Regal Investments of Idaho, Inc., shall become the owner, without other transfer, of all of the rights and property of Regal Investments of Idaho, LLC. Regal

Investments of Idaho, Inc., shall become subject to all of the debts and liabilities of Regal Investments of Idaho, LLC., in the same manner as if Regal Investments of Idaho, Inc., had itself incurred them.

SECTION II.

PRINCIPLE OFFICE

The principle office of Regal Investments of Idaho, LLC., shall remain the principle office of the corporation following this merger.

SECTION III.

EFFECTIVE DATE

The merger of Regal Investments of Idaho, LLC., with Regal Investments of Idaho, Inc., shall be effective upon filing this Plan of Merger with the Idaho Secretary of State's Office.

SECTION IV.

BYLAWS

The present Bylaws of Regal Investments of Idaho, Inc., insofar as not inconsistent with this agreement of merger, shall be the Bylaws of the corporation following the merger until altered, amended or repealed as therein provided.

SECTION V.

METHOD OF CONVERTING UNITS INTO SHARES

Immediately upon this agreement of merger becoming effective, the one hundred (100) membership units owned by Rob and Janey Quilling in Regal Investments of Idaho, LLC., shall, without any further action on the part of the respective holder thereof, become and be converted into one hundred (100) shares of common stock in Regal Investments of Idaho, Inc.

SECTION VI.

EXTRAORDINARY TRANSACTIONS

Neither business entity shall, prior to the effective date of the merger, engage in any activity or transaction other than in the ordinary course of business, except as contemplated by this agreement.

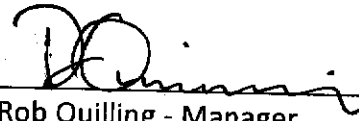
SECTION VII.

SUBMISSION TO MEMBERS AND STOCKHOLDERS

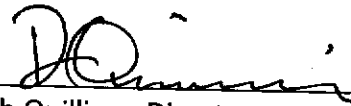
Pursuant to Idaho Code §30-18-203(a)(ii), this Plan of Merger shall be submitted to the members of Regal Investments of Idaho, LLC., and to the stockholders of Regal Investments of Idaho, Inc., for approval as provided by applicable provisions of Idaho law and shall be effective only if unanimous approval by the adoption of this Plan of Merger is granted by the members of the LLC and the stockholders of the corporation.

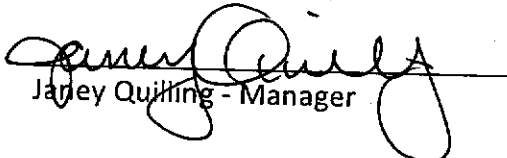
IN WITNESS WHEREOF, the managers of Regal Investments of Idaho, LLC., and the Director of Regal Investment of Idaho, Inc., have adopted this Plan of Merger on the day and year first above written.

REGAL INVESTMENTS OF IDAHO, LLC.


Rob Quilling - Manager

REGAL INVESTMENTS OF IDAHO, INC.


Rob Quilling - Director


Janey Quilling - Manager