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SECRETARY OF STATE
STATE OF IDAHO

STATEMENT OF MERGER
of

BEARD ST. CLAIR GAFFNEY P.A.
an Idaho Professional Corporation
SURVIVING ENTITY

and

THATCHER LAW OFFICE, PLLC
an Idaho Professional Limited Liability Company
which has elected to be taxed as a corporation
MERGING ENTITY

THIS STATEMENT OF MERGER Is hereby submitted pursuant to Idaho Code § 30-18-205 (2007 Supp.):

1. Merging Entity that Does Not Survive: The merging entity that does not survive the merger is THATCHER LAW OFFICE, PLLC, an Idaho Professional Limited Liability Company, with its office at 116 South Center Street, Rexburg, Idaho 83440. It is a single member PLLC organized for the practice of law, with Gordon S. Thatcher, the single member of the PLLC, who is duly licensed to practice law under Idaho State Bar #880. The PLLC has filed with the United States Internal Revenue Service an Entity Classification Election, on Form 8832, "electing to be classified as an association taxable as a corporation", effective September 1, 2007.

2. Surviving Entity to Merger. The merging entity that does survive the merger is BEARD ST. CLAIR GAFFNEY, P.A., an Idaho Professional Corporation, with its main office at 2105 Coronado St., Idaho Falls, Idaho 83404. It is engaged in the practice of law through shareholders and employees that are duly licensed to practice law in the State of Idaho.

3. Effective Date and Time of Merger. The effective date and time of the merger shall be at the commencement of December 1, 2007.

4. No Amendment to Articles. The plan of merger does not include any amendments to the existing Articles of Incorporation for BEARD ST. CLAIR GAFFNEY, P.A., the surviving entity. However the surviving entity has filed with the Secretary of State, State of Idaho, an Amended Certificate of Assumed Business Name providing for the use of the following assumed business name for the Rexburg and Driggs offices of surviving entity: THATCHER BEARD ST.

IDAHO SECRETARY OF STATE
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CLAIR GAFFNEY *Attorneys.*

5. Other Provisions in the Plan of Merger. The written Plan of Merger, adopted by BEARD ST. CLAIR GAFFNEY, P.A. and by THATCHER LAW OFFICE, PLLC, pursuant to Idaho Code § 30-18-202 (2007 Supp.), includes among other provisions the following:

A. Gordon S. Thatcher became an employed lawyer of BEARD ST. CLAIR GAFFNEY, P.A. on September 1, 2007, and ceased to practice law through THATCHER LAW OFFICE, PLLC as of the close of business on August 31, 2007.

B. As of the effective date of the merger, December 1, 2007, Gordon S. Thatcher shall be a shareholder in BEARD ST. CLAIR GAFFNEY, P.A.

C. At 12:00 P.M., Mountain Standard Time, on November 30, 2007, THATCHER LAW OFFICE, PLLC, the merging entity, shall cease to exist.

D. As of the commencement of December 1, 2007, all property of THATCHER LAW OFFICE, PLLC shall vest in BEARD ST. CLAIR GAFFNEY, P.A. without any additional instruments of transfer, conveyance, or assignment; without any provision for reversion; and without impairment.

E. As of the commencement of December 1, 2007, all liabilities of THATCHER LAW OFFICE, PLLC shall vest in BEARD ST. CLAIR GAFFNEY, P.A. without any additional instruments of transfer, conveyance, assignment, or assumption; without any provision for reversion; and without impairment.

F. As of the commencement of December 1, 2007, all of the rights, privileges, immunities, powers, and purposes of THATCHER LAW OFFICE, PLLC shall vest in BEARD ST. CLAIR GAFFNEY, P.A., without any additional instruments of transfer or assignment; without any provision for reversion; and without impairment.

G. As of the commencement of December 1, 2007, all of the property of BEARD ST. CLAIR GAFFNEY, P.A. continues to be vested in it without reversion or impairment; it remains subject to all of its liabilities; and all of its rights, privileges, immunities, powers, and purposes continue to be vested in it.

H. As of the commencement of December 1, 2007, each shareholder in BEARD ST. CLAIR GAFFNEY, P.A. on November 30, 2007, who is each a lawyer duly licensed

to practice law in the State of Idaho and who is each practicing law with the firm, namely Winston V. Beard, John G. St. Clair, Michael D. Gaffney, Harlow J. McNamara, Gregory C. Calder, Jarin O. Hammer and Lance J. Schuster, continues to be a shareholder with the same number of shares and with the same interests as set forth in written Shareholder Agreement by and among BEARD ST. CLAIR GAFFNEY, P.A. and the Shareholders, effective June 1, 2007; provided, however, that by virtue of the merger, Gordon S. Thatcher becomes an equal shareholder with the existing shareholders, with all of the rights and privileges and subject to all of the duties and responsibilities as set forth in the Shareholder Agreement, as now adopted by him, and as modified by virtue of the merger and the terms thereof. A requirement to be and continue as a shareholder in BEARD ST. CLAIR GAFFNEY, P.A. is that a person be engaged by it in the practice of law in the State of Idaho.

I. As of the commencement of December 1, 2007, by virtue of the merger, any and all interests of Gordon S. Thatcher in THATCHER LAW OFFICE, PLLC shall be converted into his interests as a shareholder in BEARD ST. CLAIR GAFFNEY, P.A. Provided, however, the conversion does not affect and shall not impair nor alter the personal rights of Gordon S. Thatcher as a participant in the Thatcher Law Office, PLLC 401(k) Plan.

J. The parties intend that the merger constitute a tax-free "A" reorganization under Internal Revenue Code § 368(a)(1)(A) and all terms of the plan shall be construed consistent therewith and all steps taken in implementation of the merger shall be in furtherance thereof.

K. The separate written Plan of Merger sets forth additional terms including a method for calculating cash consideration as boot to be paid by BEARD ST. CLAIR GAFFNEY, P.A. to Gordon S. Thatcher to the extent the agreed value of his interest in THATCHER LAW OFFICE, PLLC is greater than the agreed value of the interest he shall receive in BEARD ST. CLAIR GAFFNEY, P.A. It is understood that such boot to Gordon S. Thatcher for assets of THATCHER LAW OFFICE, PLLC shall, to the extent provided in the Internal Revenue Code and applicable Regulations, be subject to income taxation to

Gordon S. Thatcher, if such boot exceeds the basis of THATCHER LAW OFFICE, PLLC therein.

STATEMENT OF MERGER Signed by **Gregory C. Calder** as President of **BEARD ST. CLAIR GAFFNEY, P.A.**, pursuant to a joint resolution duly adopted by its Shareholders and Board of Directors, and by **Gordon S. Thatcher** as sole Member and as Manager of **THATCHER LAW OFFICE, PLLC**, this 16th day of November, 2007.

BEARD ST. CLAIR GAFFNEY, P.A.

THATCHER LAW OFFICE, PLLC

By *Gregory C. Calder*
Gregory C. Calder, its President

By *Gordon S. Thatcher*
Gordon S. Thatcher, its Sole Member
and Manager

Corporate Acknowledgment

STATE OF IDAHO.)
 ss.
County of Bonneville)

On this 19 day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared **Gregory C. Calder**, known to me to be the President of **BEARD ST. CLAIR GAFFNEY, P.A.**, an Idaho Professional Corporation, the corporation that executed the foregoing instrument, and acknowledged to me that such corporation executed the same.

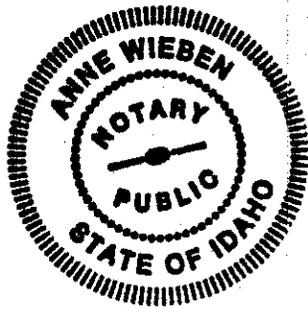


Harlow J. McNamara
Notary Public for Idaho
Residing at *Idaho Falls*
My Commission expires: *5/26/2010*

Limited Liability Company Acknowledgment

STATE OF IDAHO)
 ss.
County of Madison)

On this 16th day of November, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared **Gordon S. Thatcher**, known to me to be the sole Member and Manager of **THATCHER LAW OFFICE, PLLC**, an Idaho Professional Limited Liability Company, and the managing member who subscribed the limited liability company name to the foregoing instrument, and acknowledged to me that he executed the same in the limited liability company name.



Anne Wieben

Notary Public for Idaho
Residing at Rigby, Idaho
My Commission expires: 7/27/2013