

**FILED EFFECTIVE****ARTICLES OF MERGER**

FEB 25 AM 11:07

**For the Merger of**SECRETARY OF STATE  
STATE OF IDAHO**IFD FINANCIAL SERVICES, INC.  
(an Idaho Corporation)****Into****IFD MERGER CORPORATION, INC.  
(a Utah Corporation)**

These Articles of Merger are filed by IFD Merger Corporation, Inc., a Utah corporation ("IFD Merger"), pursuant to Section 30-1-1105 of the Idaho Business Corporation Act (the "Act") as the surviving corporation of a merger (the "Merger") between IFD Merger and IFD Financial Services, Inc., an Idaho corporation ("IFD").

**ARTICLE I: Plan of Merger.** The terms of the Plan of Merger governing the Merger are as follows:

- A. IFD shall merge into IFD Merger effective February 25, 2004.
- B. The surviving corporation after the Merger will be IFD Merger. The separate corporate existence of IFD shall cease as of the effective date of the Merger.
- C. Each issued share of stock of IFD shall, upon the effective date of the Merger, be converted into and exchanged solely for one fully paid and non-assessable share of stock of IFD Merger, which share of stock shall be of the same class and series as the converted share. Each issued share of stock of IFD Merger outstanding immediately prior to the Merger shall be cancelled and no consideration shall be delivered in exchange therefor.
- D. Upon the effective date of the Merger, all of the assets and liabilities of IFD shall vest in and shall be enforceable against IFD Merger as described in Section 30-1-1106 of the Act.

**ARTICLE II: Approval of Shareholders of IFD.** Pursuant to Section 30-1-1103 of the Act, approval of the shareholders of IFD was required for the Merger. IFD has one class of shares outstanding, designated as Common Stock. All 1005 outstanding shares of Common Stock were entitled to vote on the approval of the proposed Merger. All 1005 shares of IFD voted in favor of the Merger.

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IDAHO SECRETARY OF STATE  
02/26/2004 05:00  
CK: 91200 CT: 20160 BH: 729506  
1 @ 30.00 = 30.00 MERGER # 2  
1 @ 20.00 = 20.00 EXPEDITE C # 3

**ARTICLE III: Approval of Shareholders of IFD Merger.** Pursuant to Section 30-1-1103 of the Act, approval of the sole shareholder of IFD Merger was required for the Merger. IFD Merger has one class of shares outstanding, designated as Common Stock. All 100 outstanding shares of Common Stock were entitled to vote on the approval of the proposed Merger. All 100 shares of IFD were voted in favor of the Merger.

**ARTICLE IV: Effective Date.** The effective date of the Merger shall be February 25, 2004. The effective date complies with the requirements of Section 30-1-1105(2) of the Act.

*[Remainder of page intentionally left blank; signature page to follow]*

IN WITNESS WHEREOF, these Articles of Merger have been executed on behalf of IFD  
Merger Corporation, Inc.

IFD MERGER CORPORATION, INC.  
a Utah corporation

By: 

Name: Jared Hanks

Title: Authorized Person

TOTAL P.07