

**PLAN OF SHARE EXCHANGE
BRAD HALL & ASSOCIATES, INC. AND BHA HOLDINGS, INC.**

This Plan of Share Exchange (this “**Plan**”), dated as of August 16, 2021, provides for the acquisition of all of the issued and outstanding shares of Voting Common Stock, no par value (the “**Voting BHA Stock**”), and Non-Voting Common Stock, no par value (the “**Non-Voting BHA Stock**” and, together with the Voting BHA Stock, the “**BHA Stock**”), of Brad Hall & Associates, Inc., an Idaho corporation (the “**Acquired Entity**”), by BHA Holdings, Inc., an Idaho corporation (the “**Acquiring Entity**”), and for the issuance of shares of Voting Common Stock, no par value (the “**Voting Holdings Stock**”), and Non-Voting Common Stock, no par value (the “**Non-Voting Holdings Stock**” and, together with the Voting Holdings Stock, the “**Holdings Stock**”), of the Acquiring Entity in exchange for the BHA Stock (the “**Share Exchange**”).

RECITALS

WHEREAS, the Acquired Entity and the Acquiring Entity are domestic corporations duly organized and existing under the laws of the State of Idaho;

WHEREAS, the board of directors and shareholders of the Acquired Entity have voted for and approved the Share Exchange in accordance with Idaho Code §§ 30-22-305 and 30-29-1104; and

WHEREAS, the board of directors of the Acquiring Entity has voted for and approved the Share Exchange.

NOW THEREFORE, the Acquiring Entity shall acquire the BHA Stock in exchange for Holdings Stock upon the following terms and conditions:

1. **Effective Date and Time.** The Share Exchange shall be effective as of 12:01 a.m. on September 1, 2021 (the “**Effective Time**”).
2. **Plan of Share Exchange.** At the Effective Time, (a) all shares of Voting BHA Stock held by each shareholder of the Acquired Entity shall be acquired by the Acquiring Entity in exchange for an identical number of shares of Voting Holdings Stock, and (b) all shares of Non-Voting BHA Stock held by each shareholder of the Acquired Entity shall be acquired by the Acquiring Entity in exchange for an identical number of shares of Non-Voting Holdings Stock.
3. **Exchange of Stock.** On and after the Effective Time, each shareholder of the Acquired Entity may exchange (a) the certificates representing shares of Voting BHA Stock held by such shareholder for certificates representing an identical number of shares of Voting Holdings Stock, and (b) the certificates representing shares of Non-Voting BHA Stock held by such shareholder for certificates representing an identical number of shares of Non-Voting Holdings Stock. The Acquiring Entity shall issue certificates representing the number of shares of Voting Holdings Stock and Non-Voting Holdings Stock to which each such shareholder is entitled pursuant to Section 2 of this Plan upon receipt of:
 - a. Such shareholder’s stock certificate(s) evidencing ownership by such shareholder of an equal number of shares of Voting BHA Stock and/or Non-Voting BHA Stock

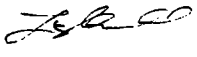
or, if such shareholder's certificate(s) have been lost, stolen or destroyed (i) evidence satisfactory to the Acquiring Entity that such stock certificate(s) have been lost, stolen or destroyed, and (ii) indemnification assurances satisfactory to the Acquiring Entity that such shareholder will indemnify and hold the Acquiring Entity harmless from such lost, stolen or destroyed certificate(s).

b. A stock power, in the form attached hereto as Exhibit A, in favor of the Acquiring Entity.


4. **Effect of Share Exchange.** Each stock certificate evidencing BHA Stock shall, on and after the Effective Time, represent only the right to exchange BHA Stock for Holdings Stock as set forth in this Plan or a shareholder's dissenter's rights as set forth in Idaho Code § 30-29-1302.

Approved as of the date first set forth above.

Brad Hall & Associates, Inc.

By: 
Logan Hall, President

BHA Holdings, Inc.

By: 
Name: Logan Hall
Title: President

**EXHIBIT A
FORM OF STOCK POWER**

IRREVOCABLE STOCK POWER

FOR VALUE RECEIVED, the undersigned hereby assigns and transfers unto BHA Holdings, Inc., an Idaho corporation, all of his, her or its shares of Voting Common Stock and Non-Voting Common Stock of Brad Hall & Associates, Inc., an Idaho corporation (the "Company"), standing in the undersigned's name on the books of the Company, and does hereby irrevocably constitute and appoint any officer of the Company as the undersigned's attorney-in-fact, with full power of substitution, to transfer said stock and to take all necessary and appropriate action to effect such transfer.

IN WITNESS WHEREOF, I have hereunto set my hand as of this __ day of _____, 2021.

Name: _____