

FILED/EFFECTIVE

**ARTICLES OF MERGER
OF
NextScan, Inc. (an Idaho Corporation)
INTO
nextScan, Inc. (a Delaware Corporation)**

02 DEC 30 AM 11:45

STATE OF IDAHO

**Delivered Under The Idaho Business Corporation Act
(IDAHO CODE §§ 30-1-1105 and 30-1-1107(1)(c))**

nextScan, Inc., a foreign corporation organized and existing under the laws of the State of Delaware (the "Corporation"),

DOES HEREBY CERTIFY:

FIRST: That, upon the effectiveness of these Articles of Merger, it will be the surviving corporation of a merger with NextScan, Inc., a domestic Idaho corporation (the "Domestic Corporation").

SECOND: That, as the foreign, surviving corporation of such merger, the Corporation is delivering these Articles of Merger to the Secretary of State of Idaho for filing in compliance with IDAHO CODE §§ 30-1-1105 and 30-1-1107(1)(c).

THIRD: That the following is a true and complete restatement of the Plan and Agreement of Merger approved by the Corporation's and the Domestic Corporation's Boards of Directors, and entered into by the Corporation and the Domestic Corporation, on December 19, 2002 for the purpose of merging the Domestic Corporation with and into the Corporation as the surviving corporation:

**"PLAN AND AGREEMENT OF MERGER
BETWEEN
nextScan, Inc. AND NextScan, Inc.**

PLAN AND AGREEMENT OF MERGER dated this 19 day of December 2002, pursuant to Section 252 of the Delaware General Corporation Law (the "DGCL") and IDAHO CODE § 30-1-1107, by and between nextScan, Inc., a Delaware corporation (the "Surviving Corporation"), and NextScan, Inc., an Idaho corporation (the "Merging Corporation"). Together, the Surviving Corporation and the Merging Corporation are hereinafter referred to as either the "Corporations" or the "Parties."

RECITALS

IDAHO SECRETARY OF STATE
12/31/2002 05:00
CK: 4582 CT: 168246 BH: 653970
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The Surviving Corporation and the Merging Corporation desire to merge for the purpose of effecting the re-incorporation of the Merging Corporation in the State of Delaware prior to issuing any shares of its authorized capital stock. This Plan and Agreement of Merger (or sometimes, the "Agreement") is intended to effect such purpose.

NOW, THEREFORE, the Corporations, Parties to this Plan and Agreement of Merger, by and between their respective Boards of Directors, in consideration of the mutual covenants, agreements and provisions hereinafter contained do hereby agree upon and prescribe the terms and conditions of said merger, the mode of carrying them into effect, and other aspects of said merger as follows:

FIRST: The Merging Corporation shall be merged with and into the Surviving Corporation.

SECOND: Said merger, which is a merger between a Delaware corporation, on the one hand, and an Idaho corporation on the other, is legally permitted under both Section 252 of the DGCL and IDAHO CODE § 30-1-1107.

THIRD: The terms and conditions of the merger are as follows:

The officers and director of the Surviving Corporation on the effective date of this merger shall continue to be the officers and director of the Surviving Corporation until the next annual meeting of the Surviving Corporation's stockholders or until their successors shall have been elected and qualified.

Upon the merger becoming effective, the separate existence of the Merging Corporation shall cease and all the property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of the Merging Corporation shall be transferred to, vested in and devolve upon the Surviving Corporation without further act or deed and all property, rights, and every other interest of the Surviving Corporation as they were of the Surviving Corporation and the Merging Corporation, respectively. The Merging Corporation hereby agrees, from time to time, as and when requested by the Surviving Corporation or by its successors and assigns, to execute and deliver or cause to be executed and delivered all such deeds and instruments and to take or cause to be taken such further or other action as the Surviving Corporation

may deem necessary or desirable in order to vest in and confirm to the Surviving Corporation title to and possession of any property of the Merging Corporation acquired or to be acquired by reason of or as a result of the merger herein provided for and otherwise to carry out the intent and purposes hereof and the proper officers and directors of the Merging Corporation and the proper officers and director of the Surviving Corporation are fully authorized in the name of the Merging Corporation or otherwise to take any and all such action. Specifically, in connection with the merger, the Merging Corporation shall cause its existing federal employer tax identification number (or EIN) to be transferred to the Surviving Corporation exactly as such EIN appears on the Merging Corporation's Form SS-4 filed with the Internal Revenue Service on May 9, 2002.

Upon the merger becoming effective, all rights of creditors and all liens upon the property of either of said Corporations shall be preserved unimpaired, and all debts, liabilities and duties of the Merging Corporation shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by it.

There being no shareholders or stockholders of either of the Corporations, this Agreement does not provide for either (i) a manner and basis of converting the shares of the Merging Corporation into shares or other securities of the Surviving Corporation, or (ii) other property to be issued by the Surviving Corporation in exchange for and upon the surrender of the outstanding shares of the Merging Corporation. In accordance with Delaware and Idaho law, the consideration rendering this Agreement legally enforceable between the Parties is the Surviving Corporation's assumption of the Merging Corporation's obligations, on the one hand, and the Merging Corporation's transfer of its assets to the Surviving Corporation on the other.

FOURTH: The Surviving Corporation's Certificate of Incorporation currently in effect shall, without further amendment or change, remain the Surviving Corporation's Certificate of Incorporation after the merger.

FIFTH: The Board of Directors of the Surviving Corporation has approved this Plan and Agreement of Merger in accordance with Section 141 of the DGCL. The

Board of Directors of the Merging Corporation has approved this Plan and Agreement of Merger in accordance with IDAHO CODE §§ 30-1-821 and 30-1-1101. This Plan and Agreement of Merger provides all information regarding the merger that is required to be contained in such a plan or agreement of merger under Sections 251 and 252 of the DGCL and IDAHO CODE § 30-1-1101(2).

SIXTH: Shareholder and/or stockholder approval of this Plan and Agreement of Merger was not sought or obtained by either of the Corporations, and is not required under Section 252 of DGCL or IDAHO CODE § 30-1-1103, as neither of the Corporations has issued any shares of voting capital stock as of the date of this Agreement.

SEVENTH: Pursuant to IDAHO CODE § 30-1-1105, the Surviving Corporation shall deliver to the Secretary of State of Idaho for filing "Articles of Merger," which, among other things, shall set forth and restate all of the terms of this Plan and Agreement of Merger in their entirety.

EIGHTH: The effect of the merger and the effective date of the merger are as prescribed under the DGCL and IDAHO CODE §§ 30-1-1105 and 30-1-1106.

NINTH: This Agreement constitutes a plan of reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended, and any corresponding provisions of Idaho tax law.

TENTH: This Agreement may be terminated, abandoned or amended by the Board of Directors of the Corporations at any time prior to the time that the merger becomes effective."

FOURTH: Neither the approval by the Company's shareholders, nor the approval by the stockholders of nextScan, Inc., of the foregoing Plan and Agreement of Merger was required.

FIFTH: The executed Plan and Agreement of Merger is on file at the principal place of business of the Corporation. The address of the principal place of business of the Corporation is 2 Scriver Woods Road, Garden Valley, Idaho 83622.

[Remainder of Page intentionally left blank]

IN WITNESS WHEREOF, nextScan, Inc., a Delaware corporation and the foreign survivor of the merger to which these Articles of Merger relate, has caused these Articles of Merger to be executed by its respective officer thereunto duly authorized on this ___ day of December 2002.

Next Scan, Inc. (an Idaho Corp.)
and
nextScan, Inc. (a Delaware Corporation)

By: 

Steven M. Butterfield,
President & CEO