

# ARTICLES OF MERGER OF SUBSIDIARY CORPORATION INTO PARENT

TO: The Secretary of State of the State of Idaho

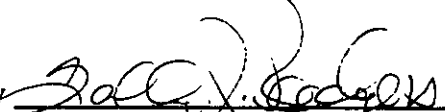
The undersigned Corporation, an Idaho corporation, hereinafter designated the Surviving Corporation, pursuant to Section 30-1-1105, Idaho Code, hereby executes the following Articles of Merger of EMPIRE INSURANCE AGENCY, INC., an Idaho corporation, which is a wholly owned subsidiary of the Surviving Corporation.

1. The Plan of Merger is attached hereto.
2. Pursuant to I.C. 30-1-1104, shareholder approval of the merger was not required.
3. The mailing of the Plan of Merger was waived by all shareholders.

DATED effective the 1<sup>st</sup> day of January, 2000.

SILVERMARK, INC. OF IDAHO

By

  
SALLY J. RODGERS, President

"Surviving Corporation"

FILED/EFFECTIVE

00 MAY 11 AM 9:06  
SECRETARY OF STATE  
STATE OF IDAHO

IDAHO SECRETARY OF STATE

05/12/2000 09:00  
CK: 217007 CT: 4260 BH: 317392

1 @ 30.00 = 30.00 MERGER # 2

C109054

## PLAN OF MERGER OF SUBSIDIARY INTO PARENT

**PLAN OF MERGER**, dated effective the 1st day of January, 2000, is between **SILVERMARK, INC. OF IDAHO**, an Idaho corporation (designated as the "Surviving Corporation"), and **EMPIRE INSURANCE AGENCY, INC.**, a wholly owned subsidiary corporation of said Surviving Corporation (the "Subsidiary Corporation").

1. The name of the Subsidiary Corporation is **EMPIRE INSURANCE AGENCY, INC.** The name of the Surviving Corporation is **SILVERMARK, INC. OF IDAHO**.
2. Each outstanding share of common stock (each having a par value of One Dollar (\$1.00) per share) of the Subsidiary Corporation, shall be surrendered by the Surviving Corporation and cancelled, and in exchange, and pursuant to I.C. 30-1-1106, title to all real estate and other property owned by the Subsidiary Corporation shall be vested in the Surviving Corporation.
3. It is the intention of the parties hereto that the merger be a tax free reorganization pursuant to §§332 and 337 of the Internal Revenue Code.
4. Regardless of the date of execution of any relevant agreements or transfer documents, the effective date of the merger of the Subsidiary Corporation into the Surviving Corporation, and the effective date of the transfer of the Subsidiary Corporation's stock to the Surviving Corporation, shall be January 1, 2000.

SILVERMARK, INC. OF IDAHO

By   
SALLY J. RODGERS, President

"Surviving Corporation"

EMPIRE INSURANCE AGENCY, INC.

By   
RONALD G. RODGERS, President

"Subsidiary Corporation"