<u>PLAN OF MERGER</u>

of

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Mountain Bird, Inc. and Gem Air, LIGATE OF STATE

This Plan of Merger is submitted pursuant to §30-18-202 of the Idaho Entity Transaction. Act. This Plan of Merger is submitted in lieu of a separate Statements of Merger pursuant to §30-18-205(5) of the Idaho Entity Transactions Act.

FIRST: The name and jurisdiction of the <u>surviving</u> limited liability company:

Name

Jurisdiction

File Number

Type

Gem Air, LLC

Idaho

W69723

Limited Liability Company

SECOND: The name and jurisdiction of each merging entity:

Name

Jurisdiction

File Number

Type

Mountain Bird, Inc.

Idaho

C69240

For-Profit Corporation

Gem Air, LLC

Idaho

W69723

Limited Liability Company

THIRD: The surviving entity shall be Gem Air, LLC. It shall not be created in the merger.

FOURTH: All shares of stock in Mountain Bird, Inc. shall be converted to membership units in Gem Air, LLC in equal amounts. The shareholders of Mountain Bird, Inc., presently are JoAnn Wolters and Daniel L. Schroeder, in equal 50% interests. The current members of Gem Air, LLC are JoAnn Wolters and Daniel L. Schroeder, in equal 50% interests. The new membership in Gem Air, LLC shall be JoAnn Wolters and Daniel L. Schroeder, in equal 50% interests. There are no dissenting shareholders or members in either entity and there shall be no alteration to the Operating Agreement of Gem Air, LLC as to the members.

FIFTH: There shall be no amendments to the Articles of Organization, Limited Liability Company, of Gem Air, LLC filed on December 21, 2007, File Number W69723, or of the Operating Agreement of Gem Air, LLC.

SIXTH: The merger is to be effective upon filing of this Plan of Merger.

SEVENTH: This merger was approved by the Board of Directors of Mountain Bird, Inc. by unanimous vote, and by the Members of Gem Air, LLC by unanimous vote, on March 18, 2008.

IDAHO SECRETARY OF STATE 83/28/2008 95:00 CX: 37928 CT: 12757 BH: 1187159 1 8 38.88 = 38.88 = 750000 15

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The undersigned Corporation, Mountain Bird, Inc., has caused this Plan of Merger to be signed by its duly authorized officers, each of whom affirms, under penalty of perjury, that the facts stated herein are true and correct.

JoAnn Wolters as President and Chairman of the Board of

Mountain Bird, Inc.

Daniel L. Schroeder as Secretary/Treasurer of Mountain Bird, Inc.

The undersigned Limited Liability Company, Gem Air, LLC, has caused this Plan of Merger to be signed by its duly authorized members, each of whom affirms, under penalty of perjury, that the facts stated herein are true and correct.

JoAnn Wolters as Managing Member of

Gem Air, LLC.

Daniel L. Schroeder as Managing Member of

Gem Air, LLC

NOTARY

STATE OF IDAHO

County of Lembi)ss.

On this day of March, 2008, before me the undersigned, a Notary Public in and for the State of Idaho, personally appeared JOANN WOLTERS, known to me to be the President of MOUNTAIN BIRD, INC., an Idaho corporation, the corporation that executed the PLAN OF MERGER within, and acknowledged to me that she executed the same on behalf of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the

day and year last above written.

DEANA J. FLETCHER NOTARY PUBLIC STATE OF IDAHO

Notary Public in and for Idaho

Residing at: 6 - man

My Commission Expires: 7-26-20/

NOTARY

STATE OF IDAHO)
County of LEMK)ss)

On this day of March, 2008, before me the undersigned, a Notary Public in and for the State of Idaho, personally appeared DANIEL L. SCHROEDER, known to me to be the Secretary/Treasurer of MOUNTAIN BIRD, INC., an Idaho corporation, the corporation that executed the PLAN OF MERGER within, and acknowledged to me that he executed the same on behalf of said corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

DEANA J. FLETCHER NOTARY PUBLIC STATE OF IDAHO

Notary Public in and for Idaho

Residing at: 3ALMO

My Commission Expires: 7-26-2010

NOTARY

STATE OF IDAHO

County of Lambi)ss.

On this day of March, 2008, before me the undersigned, a Notary Public in and for the State of Idaho, personally appeared JOANN WOLTERS, known to me to be the Managing Member of GEM AIR, LLC, an Idaho limited liability company, the limited liability company that executed the PLAN OF MERGER within, and acknowledged to me that she executed the same on behalf of said limited liability company.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

DEANA J. FLETCHER NOTARY PUBLIC STATE OF IDAHO

Notary Public in and for Idaho

Residing at:

My Commission Expires:

NOTARY

STATE OF IDAHO) .
County of Lambi)ss.
County of Lamma	

On this Aday of March, 2008, before me the undersigned, a Notary Public in and for the State of Idaho, personally appeared DANIEL L. SCHROEDER, known to me to be the Managing Member of GEM AIR, LLC, an Idaho limited liability company, the limited liability company that executed the PLAN OF MERGER within, and acknowledged to me that he executed the same on behalf of said limited liability company.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

DEANA J. FLETCHER NOTARY PUBLIC STATE OF IDAHO Notary Public in and for Idaho Residing at:

My Commission Expires: