

FILED EFFECTIVE

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**SECRETARY OF STATE
STATE OF IDAHO**

[A tax clearance not required, but Idaho corporation and the foreign corporation, if qualified, must be in good standing with Secretary of State.]

[Submit to the Secretary of State one (1) executed original and one (1) conformed copy of the Articles of Merger.]

STATEMENT OF MERGER

OF

**Institutional Consulting Associates, Inc.
(California Corporation, Foreign)**

AND

**Institutional Consulting Associates, Inc.
(Idaho Corporation, Domestic)**

**To the Secretary of State
State of Idaho**

Pursuant to the provisions of the Idaho Entity Transactions Act, the domestic business corporation and the foreign business corporation herein named do hereby submit the following statement of merger.

FIRST: Annexed hereto and made a part hereof is the Plan of Merger for merging Institutional Consulting Associates, Inc. (California Corporation, Foreign) with and into Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) as adopted at a meeting by the Board of Directors of Institutional Consulting Associates, Inc. (California Corporation, Foreign) on September 20, 2010 and adopted at a meeting by the Board of Directors of Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) on September 20, 2010.

SECOND: For Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) the designation, the number of outstanding shares, and the number of votes entitled to be cast by each voting group entitled to vote on the Plan of Merger are as follows:

Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic)

**IDAHO SECRETARY OF STATE
10/26/2010 05:00
CK: 5681 CT: 250970 BH: 1244561**

Idaho Merger - Foreign into Domestic Corporation 3/98-1

C188389

- (a) Designation of voting group: all shareholders of common stock
- (b) Number of outstanding shares of voting group: 4,605
- (c) Number of votes of voting group entitled to be cast on the Plan of Merger: 100%

THIRD: For Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic), the total number of votes cast for and against the Plan of Merger by the voting group entitled to vote separately on the Plan of Merger is as follows:

- (a) Designation of voting group: all shareholders of common stock
- (b) Number of votes of voting group cast for the Plan of Merger: 100%
- (c) Number of votes of voting group cast against the Plan of Merger: 0%

FOURTH: For Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) the number of votes cast for the Plan of Merger was sufficient for the approval thereof by each said voting group.

FIFTH: The merger of Institutional Consulting Associates, Inc. (California Corporation, Foreign) with and into Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) is permitted by the laws of the jurisdiction of organization of Institutional Consulting Associates, Inc. (California Corporation, Foreign) and has been authorized in compliance with said laws.

SIXTH: Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) will continue its existence as the surviving corporation under its present name pursuant to the provisions of the Idaho Entity Transactions Act.

Executed on this 20 day of SEPTEMBER, 2010.

Institutional Consulting Associates, Inc.
(California Corporation, Foreign)

By: William C Bruck
William C. Brucks, (Vice) President

By: Kathy Brucks
Kathy Brucks, (Assistant) Secretary

STATE OF Idaho)
COUNTY OF Idaho)SS.:

I, _____, a notary public, do hereby certify that on this 16th day of Sept, 2010, personally appeared before me William C. Brucks and Kathy Brucks, who being first duly sworn, declared that they are the (Vice) President and (Assistant) Secretary, respectively, of Institutional Consulting Associates, Inc., that they signed the foregoing document in such capacity of the corporation, and that the statements contained herein are true.

LINDA S. AIKEN
Notary Public
State of Idaho

SEAL

Linda S Aiken
Notary Public

Commission expires:

MY COMMISSION EXPIRES
January 31, 2014
BONDED THRU NOTARY PUBLIC UNDERWRITERS

Institutional Consulting Associates, Inc.
(Idaho Corporation, Domestic)

By: WC Bruck
William C. Brucks, (Vice) President

By: KB
Kathy Brucks, (Assistant) Secretary

STATE OF Idaho)
COUNTY OF Idaho)SS.:

I, Linda S Aiken, a notary public, do hereby certify that on this 16 day of Sept, 2010, personally appeared before me William C. Brucks and Kathy Brucks, who being first duly sworn, declared that they are the (Vice) President and (Assistant) Secretary, respectively, of Institutional Consulting Associates, Inc., that they signed the foregoing document in such capacity of the corporation, and that the statements contained herein are true.

Linda S Aiken
Notary Public

Commission expires:

MY COMMISSION EXPIRES
January 31, 2014
BONDED THRU NOTARY PUBLIC UNDERWRITERS

SEAL

LINDA S. AIKEN
Notary Public
State of Idaho

Idaho Merger - Foreign into Domestic Corporation 3/96 -3

**PLAN OF MERGER
OF**

**Institutional Consulting Associates, Inc.
(California Corporation, Foreign)**

AND

**Institutional Consulting Associates, Inc.
(Idaho Corporation, Domestic)**

PLAN OF MERGER adopted by Institutional Consulting Associates, Inc. (California Corporation, Foreign) a business corporation organized under the laws of the State of California, by resolution of its Board of Directors on September 20, 2010, and adopted on September 20, 2010, Institutional Consulting Associates, Inc. (Idaho Corporation) a business corporation organized under the laws of the State of Idaho, by resolution of its Board of Directors on September 20, 2010. The names of the corporations planning to merge are Institutional Consulting Associates, Inc. (California Corporation, Foreign), a business corporation organized under the laws of the State of California, and Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) a business corporation organized under the laws of the State of Idaho. The name of the surviving corporation into which Institutional Consulting Associates, Inc. (California Corporation, Foreign) plans to merge is Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic).

1. Institutional Consulting Associates, Inc. (California Corporation, Foreign) and Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) shall, pursuant to the provisions of the laws of the State of California and the provisions of the Idaho Entity Transactions Act, be merged with and into a single corporation, to wit, Institutional Consulting Associates, Inc. (Idaho Corporation, Domestic) which shall be the surviving corporation at the effective time and date of the merger and which is sometimes hereinafter referred to as the "surviving corporation", and which shall continue to exist as said surviving corporation under its present name pursuant to the provisions of the Idaho Entity Transactions Act. The separate existence of Institutional Consulting Associates, Inc. (California Corporation, Foreign), which is sometimes hereinafter referred to as the "terminating corporation", shall cease at the effective time and date of the merger in accordance with the laws of the jurisdiction of its organization.

2. The Articles of Incorporation of the surviving corporation at the effective time and date of the merger shall be the Articles of Incorporation of said surviving corporation.

3. The present bylaws of the surviving corporation will be the bylaws of said surviving corporation and will continue in full force and effect until changed, altered, or

amended as therein provided and in the manner prescribed by the provisions of the Idaho Entity Transactions Act.

4. The directors and officers in office of the surviving corporation at the effective time and date of the merger shall be the members of the first Board of Directors and the first officers of the surviving corporation, all of whom shall hold their respective directorships and offices until the election and qualification of their successors or until their tenure is otherwise terminated in accordance with the bylaws of the surviving corporation.

5. Each issued share of the terminating corporation immediately prior to the effective time and date of the merger shall, at the effective time and date of the merger, be converted into 4,605 shares of the surviving corporation. The issued shares of the surviving corporation shall not be converted or exchanged in any manner, but each said share which is issued as of the effective time and date of the merger shall continue to represent one issued share of the surviving corporation.

6. The merger of the terminating corporation with and into the surviving corporation shall be authorized in the manner prescribed by the laws of the jurisdiction of organization of the terminating corporation, and the Plan of Merger herein made and approved shall be submitted to the shareholders of the surviving corporation for their approval or rejection in the manner prescribed by the provisions of the Idaho Entity Transactions Act.

7. In the event that the merger of the terminating corporation with and into the surviving corporation shall have been duly authorized in compliance with the laws of the jurisdiction of organization of the terminating corporation, and in the event that the Plan of Merger shall have been approved by the shareholders entitled to vote of the surviving corporation in the manner prescribed by the provisions of the Idaho Entity Transactions Act, the terminating corporation and the surviving corporation hereby stipulate that they will cause to be executed and filed and/or recorded any document or documents prescribed by the laws of the State of California and of the State of Idaho, and that they will cause to be performed all necessary acts therein and elsewhere to effectuate the merger.

8. The Board of Directors and the proper officers of the terminating corporation and of the surviving corporation, respectively, are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.

Executed on this 20 day of SEPTEMBER, 2010.

Executed on this 16 day of Sept., 20 10.

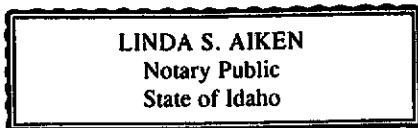
Institutional Consulting Associates, Inc.
(California Corporation, Foreign)

By: WCB
William C. Brucks, (~~Vice~~) President

By: KB
Kathy Brucks, (~~Assistant~~) Secretary

STATE OF Idaho)
COUNTY OF Idaho) SS.:

I, Linda S Aiken, a notary public, do hereby certify that on this 16 day of Sep, 2010, personally appeared before me William C. Brucks and Kathy Brucks, who being first duly sworn, declared that they are the (Vice) President and (Assistant) Secretary, respectively, of Institutional Consulting Associates, Inc., that they signed the foregoing document in such capacity of the corporation, and that the statements contained herein are true.



SEAL

Linda S Aiken
Notary Public

Commission expires:

MY COMMISSION EXPIRES
January 31, 2014
BONDED THRU NOTARY PUBLIC UNDERWRITERS

Institutional Consulting Associates, Inc.
(Idaho Corporation, Domestic)

By: WCB
William C. Brucks, (~~Vice~~) President

By: KB
Kathy Brucks, (~~Assistant~~) Secretary

STATE OF *Idaho*)
COUNTY OF *Idaho*) SS.:

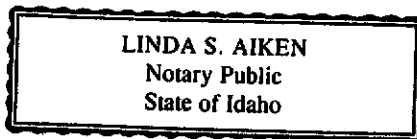
I, *Linda S Aiken* a notary public, do hereby certify that on this *16* day of *Sep.*, 2010, personally appeared before me William C. Brucks and Kathy Brucks, who being first duly sworn, declared that they are the (Vice) President and (Assistant) Secretary, respectively, of Institutional Consulting Associates, Inc., that they signed the foregoing document in such capacity of the corporation, and that the statements contained herein are true.

Linda S Aiken

Notary Public

Commission expires:

SEAL



MY COMMISSION EXPIRES
January 31, 2014
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