

FILED EFFECTIVE

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SECRETARY OF STATE
STATE OF IDAHO

STATEMENT OF MERGER
OF
JTH GLOBAL LLC
AN IDAHO LIMITED LIABILITY COMPANY,
AND
DORNOCH GLOBAL, LLC,
A NEVADA LIMITED LIABILITY COMPANY

* * * * *

THIS STATEMENT OF MERGER ("Statement") is submitted by JTH GLOBAL LLC, an Idaho limited liability company (the "Merging Entity"), and DORNOCH GLOBAL, LLC, a Nevada limited liability company (the "Surviving Entity"), pursuant to § 30-18-205, Idaho Code:

1. NAME, JURISDICTION OF ORGANIZATION AND TYPE OF EACH MERGING ENTITY THAT IS NOT THE SURVIVING ENTITY:

JTH GLOBAL LLC, an Idaho limited liability company

2. NAME, JURISDICTION OF ORGANIZATION AND TYPE OF SURVIVING ENTITY:

DORNOCH GLOBAL, LLC, a Nevada limited liability company

3. EFFECTIVE DATE OF MERGER: April 21, 2009

4. APPROVAL OF MERGER. The Agreement and Plan of Merger was approved by all members of JTH GLOBAL LLC and DORNOCH GLOBAL, LLC, as required by the Idaho Entity Transactions Act, effective April 21, 2009.

IN WITNESS WHEREOF, the duly authorized Members of each of the constituent limited liability companies have executed this Statement effective the 21st day of April, 2009.

SURVIVING ENTITY:

DORNOCH GLOBAL, LLC

By: _____

JAMES T. HUNGELMANN, MANAGER

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IDAHO SECRETARY OF STATE
04/22/2009 05:00
CK: 3862 CT: 44531 DH: 1167002
1 @ 30.00 = 30.00 STATE MERGE # 3

MERGING ENTITY:

JTH GLOBAL LLC

By:

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

JAMES T. HUNGELMANN, MEMBER