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CLERK OF COURSE
IDAHO

ARTICLES OF MERGER
OF
BRAIDED ACCENTS, INC. (Surviving Entity)
AND
BA MERGER, L.L.C. (Disappearing Entity)

Pursuant to Idaho Code, Sections 53-663 and 30-1-1101, the corporation and limited liability company described herein, desiring to effect a merger and exchange of membership units for shares of common stock, set forth the following facts:

FIRST: The name of the corporation which will be the surviving entity is: Braided Accents, Inc., an Idaho corporation.

SECOND: The name of the limited liability company which will be the disappearing entity is: BA Merger, L.L.C., an Idaho limited liability company.

THIRD: An Agreement of Merger has been approved and executed by each of the aforementioned business entities which are parties to the merger. The Agreement of Merger is on file at the principal offices of Braided Accents, Inc., at 795 E. Dana Lane, Coeur d'Alene, Idaho 83814, and a copy of the Agreement of Merger will be furnished on request and without cost to any person holding an interest in any of the aforementioned business entities which are parties to the merger.

FOURTH: The effective date of the merger shall be September 30, 2002.

FIFTH: BA Merger, L.L.C., an Idaho limited liability company, shall be merged into Braided Accents, Inc., an Idaho corporation, and Braided Accents, Inc., an Idaho

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corporation, shall be the surviving entity of such merger.

SIXTH: Each membership unit in BA Merger, L.L.C., an Idaho limited liability company, both preferred membership units and standard membership units, shall be exchanged for or converted into one (1) share of common stock of Braided Accents, Inc., an Idaho corporation.

IN WITNESS WHEREOF, the undersigned entities have hereunto set their hand and seal this 5th day of September, 2002.

Braided Accents, Inc., an Idaho corporation

By : Clint W. Bower
Clint W. Bower, President

By: Cheryl A. Bower
Cheryl Bower, Secretary

BA Merger, L.L.C., an Idaho limited liability

By : Clint W. Bower
Clint W. Bower, Manager