

FILED

FLETCHER LAW OFFICE  
BURLEY, IDAHO

99 JAN -5 AM 8:41  
SECRETARY OF STATE  
STATE OF IDAHO

ARTICLES OF MERGER  
OF  
MEMORIAL MONUMENTS & VAULTS, INC.  
AND  
MEMORIAL MONUMENTS, INC.  
INTO  
MEMORIAL MONUMENTS & VAULTS, INC.

IDAHO SECRETARY OF STATE

01/05/1999 09:00  
C# 1859 CT: 93781 BH: 175573

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These Articles of Merger are submitted for the merger of Memorial Monuments & Vaults, Inc., and Memorial Monuments, Inc., into Memorial Monuments & Vaults, Inc.,:

1. PLAN OF MERGER: The Plan of Merger is attached to the Articles.

2. SHAREHOLDER APPROVAL: All shares in both corporations are common. The number of outstanding shares in each corporation and the number of votes entitled to be cast by each voting group, and the votes cast as to the Plan of Merger, are:

MEMORIAL MONUMENTS & VAULTS, INC.

<u>Shareholders</u>	<u>Outstanding Shares</u>	<u>Votes in Favor</u>	<u>Votes Against</u>
Joseph B. Chandler and Carolyn Chandler	3,750	3,750	0
Timothy Harris and Peggy Harris	1,250	1,250	0
Steven F. Hunter and Pamela Hunter	10	10	0
Wayne Olmsted and Laurel Olmsted	10	10	0

MEMORIAL MONUMENTS, INC.

<u>Shareholders</u>	<u>Outstanding Shares</u>	<u>Votes in Favor</u>	<u>Votes Against</u>
Joseph B. Chandler and Carolyn Chandler	125	125	0
James T. Gucker and Patricia J. Gucker	125	125	0

DATED this 28 day of DECEMBER, 1998.

MEMORIAL MONUMENTS & VAULTS, INC.

By: [Signature]  
Title: President

ATTEST:

[Signature]  
Secretary

DATED this 28 day of December, 1998.

MEMORIAL MONUMENTS, INC.

By: [Signature]  
Title: President

ATTEST:

[Signature]  
Secretary

PLAN OF MERGER  
OF  
MEMORIAL MONUMENTS & VAULTS, INC.  
AND  
MEMORIAL MONUMENTS, INC.  
INTO  
MEMORIAL MONUMENTS & VAULTS, INC.

This plan of merger is submitted for the merger of Memorial Monuments & Vaults, Inc., and Memorial Monuments, Inc., into Memorial Monuments & Vaults, Inc.:

1. NAMES: The name of each corporation is Memorial Monuments & Vaults, Inc., and Memorial Monuments, Inc. The name of the surviving corporation is Memorial Monuments & Vaults, Inc., and subsequent to the merger its name shall remain Memorial Monuments & Vaults, Inc.

2. OUTSTANDING SHARES: The outstanding shares of each corporation, all of which are common, are:

2.1. Memorial Monuments & Vaults, Inc. - 5,020 shares.

2.2. Memorial Monuments, Inc. - 250 shares.

3. TERMS AND CONDITIONS: The terms and the conditions of the proposed merger are as follows:

3.1. The Bylaws of the surviving corporation, as they exist on the effective date of the merger, shall remain the Bylaws of the surviving corporation until the same are altered, amended or repealed as provided in the Bylaws.

3.2. The first annual meeting of the shareholders of the surviving corporation held after the effective date of the

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2 merger, shall be the next annual meeting provided by the Bylaws of  
3 Memorial Monuments & Vaults, Inc.  
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5 3.3. The first regular meeting of the board of  
6 directors of the surviving corporation shall be held as soon as  
7 practical after the date when the merger shall become effective and  
8 may be called as described in the Bylaws of Memorial Monuments &  
9 Vaults, Inc.

10 3.4. All persons who are officers of Memorial  
11 Monuments & Vaults, Inc., on the effective date of the merger shall  
12 be, and remain in, the same respective offices of the surviving  
13 corporation until the board of directors of Memorial Monuments &  
14 Vaults, Inc., shall elect or appoint their successors.

15 3.5. When the merger is effective, the separate  
16 existence of Memorial Monuments, Inc., shall cease and the  
17 corporation shall be merged in accordance with the provisions of this  
18 plan into Memorial Monuments & Vaults, Inc., which shall survive the  
19 merger and shall continue in existence and which shall succeed to and  
20 possess the rights, privileges, immunities, powers and purposes of  
21 both corporations and all of the property, real and personal, of both  
22 corporations.

23 3.6. The directors of Memorial Monuments & Vaults,  
24 Inc., shall be authorized to take all actions and do all things  
25 necessary, including the execution of all documents, to effectuate  
26 the merger.

27 3.7. Memorial Monuments & Vaults, Inc., shall assume  
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and be liable for all liabilities, obligations and penalties of both corporations.

4. METHOD OF CONVERTING SHARES: The manner and basis in converting shares of the corporations into shares of Memorial Monuments & Vaults, Inc., shall be as follows:

4.1. All of the shares of Memorial Monuments & Vaults, Inc., outstanding on the effective date of the merger, shall be retired.

4.2. All of the outstanding shares of Memorial Monuments, Inc., shall be converted into and exchanged for shares of Memorial Monuments & Vaults, Inc.

4.3. Simultaneously with the merger, Memorial Monuments & Vaults, Inc., shall acquire all assets of Hunter Memorial.

4.4. Following merger and acquisition of Hunter Memorial, shares in Memorial Monuments & Vaults, Inc., shall be issued as follows:

<u>Shareholders</u>	<u>Shares</u>
Joseph B. Chandler and Carolyn Chandler	60,854
James T. Gucker and Patricia J. Gucker	16,006
Timothy Harris and Peggy Harris	11,575
Steven F. Hunter and Pamela Hunter	10,639
Wayne Olmsted and Laurel Olmsted	926
Total	100,000

5. MISCELLANEOUS PROVISIONS: The following miscellaneous

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provisions shall apply to this merger:

5.1. This plan shall be submitted to the respective shareholders of each corporation for adoption by the shareholders of each corporation as provided by law.

5.2. The filing of the Articles of Merger with the Secretary of State of Idaho shall conclusively establish that no action to terminate this plan has been taken by the board of directors of either corporation.

5.3. Any number of counterparts of this plan may be executed, and each such executed counterpart shall be deemed to be an original instrument.

5.4. It is intended that this plan of merger qualify as a corporation reorganization pursuant to § 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended.

5.5. The effective date of this plan shall be December 31, 1998, or such other date as is otherwise provided in the General Business Corporations Act adopted by the State of Idaho.

The foregoing plan has been duly approved by the respective boards of directors of each corporation on the following dates:

DATE OF APPROVAL: 28 December, 1998

MEMORIAL MONUMENTS & VAULTS, INC.

By: [Signature]  
Title: President

ATTEST:

Carolyn Chandler  
Secretary

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3 DATE OF APPROVAL: 28 December, 1998

4 MEMORIAL MONUMENTS, INC.

5 By: [Signature]  
6 Title: President

7 ATTEST:

8 [Signature]  
9 Secretary  
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