

ARTICLES OF MERGER

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SECRETARY OF STATE
STATE OF IDAHO

Pursuant to the provisions of Idaho Code Section 36-1102, the undersigned corporations have adopted the following articles of merger for the purpose of merging them into one of such corporations:

I.

The name of the undersigned corporations and the states under the laws of which each is organized are:

<u>Name of Corporation</u>	<u>State</u>
Canyonside Irwin Realty, Inc.	Idaho
Canyonside Realty, Inc. Homes • Land • Investment Properties	Idaho

II.

The laws of the State of Idaho permit such merger.

III.

The name of the surviving corporation is Canyonside Irwin Realty, Inc., and it is to be governed by the laws of the State of Idaho.

IV.

A plan of merger was approved by the directors of the undersigned corporations effective May 31, 2008. A copy of said plan of merger is attached hereto as Exhibit "A" and by this reference made a part hereof.

V.

As to each corporation, the number of shares outstanding and entitled to vote on the plan of merger are as follows:

<u>Name of Corporation</u>	<u>No. of Shares Outstanding</u>	<u>No. of Shares Voted in Favor</u>
Canyonside Irwin Realty, Inc.	80	80
Canyonside Realty, Inc. Homes • Land • Investment Properties	1000	1000

IDAHO SECRETARY OF STATE
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VI.

All of the outstanding stock of the merging corporation, Canyonside Realty, Inc. Homes • Land • Investment Properties, and the surviving corporation, Canyonside Irwin Realty, Inc., voted in favor of the merger after proper notice and at a special meeting called for the purpose of approving the plan of merger.

VII.

The effective date of this merger is May 31, 2008.

CANYONSIDE IRWIN REALTY, INC.



Robert E. Veeh, President

ATTEST:



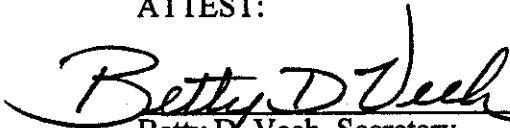
Betty D. Veeh, Secretary

Canyonside Realty, Inc.
Homes • Land • Investment Properties



Robert E. Veeh, President

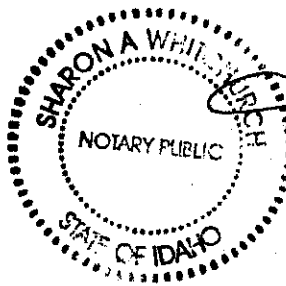
ATTEST:



Betty D. Veeh, Secretary

STATE OF IDAHO)
) : ss.
COUNTY OF TWIN FALLS)

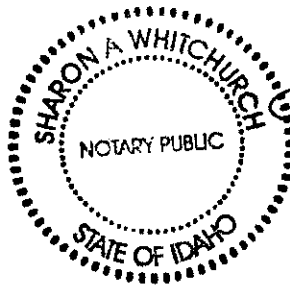
I, Sharon Whitechurch a Notary Public, do hereby certify that on this 10th day of June, 2008, personally appeared before me ROBERT E. VEEH, who, being by me first duly sworn, declared that he is the President of CANYONSIDE IRWIN REALTY, INC., that he signed the foregoing document as President of the corporation and that the statements therein contained are true.



Sharon A. Whitechurch
Notary Public for Idaho
Commission Expires: 3-10-12

STATE OF IDAHO)
) : ss.
COUNTY OF TWIN FALLS)

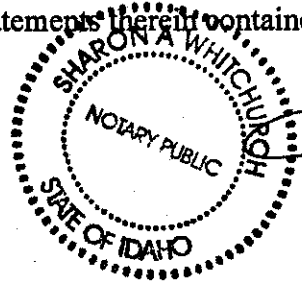
I, Sharon Whitechurch a Notary Public, do hereby certify that on this 10th day of June, 2008, personally appeared before me BETTY D. VEEH, who, being by me first duly sworn, declared that she is the Secretary of CANYONSIDE IRWIN REALTY, INC., that she signed the foregoing document as Secretary of the corporation and that the statements therein contained are true.



Sharon A. Whitechurch
Notary Public for Idaho
Commission Expires: 3-10-12

STATE OF IDAHO)
 : ss.
COUNTY OF TWIN FALLS)

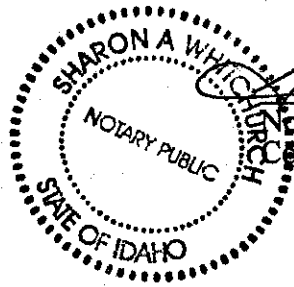
I, Sharon Whitchurch, a Notary Public, do hereby certify that on this 10th day of June, 2008, personally appeared before me ROBERT E. VEEH, who, being by me first duly sworn, declared that he is the President of CANYONSIDE REALTY, INC. HOMES • LAND • INVESTMENT PROPERTIES, that he signed the foregoing document as President of the corporation and that the statements therein contained are true.



Sharon A. Whitchurch
Notary Public for Idaho
Commission Expires: 3-10-08

STATE OF IDAHO)
 : ss.
COUNTY OF TWIN FALLS)

I, Sharon Whitchurch, a Notary Public, do hereby certify that on this 10th day of June, 2008, personally appeared before me BETTY D. VEEH, who, being by me first duly sworn, declared that she is the Secretary of CANYONSIDE REALTY, INC. HOMES • LAND • INVESTMENT PROPERTIES, that she signed the foregoing document as Secretary of the corporation and that the statements therein contained are true.



Sharon A. Whitchurch
Notary Public for Idaho
Commission Expires: 3-10-08

PLAN AND AGREEMENT OF MERGER

OF

CANYONSIDE IRWIN REALTY, INC.
(surviving corporation)

AND

CANYONSIDE REALTY, INC. HOMES • LAND • INVESTMENT PROPERTIES
(merging corporation)

AGREEMENT OF MERGER, effective the 31st day of May, 2008, pursuant to Section 30-1-1102 of the General Corporation Law of the State of Idaho, between **Canyonside Irwin Realty, Inc.**, an Idaho corporation, **Canyonside Realty, Inc. Homes • Land • Investment Properties**, an Idaho corporation, and **Bonnie J. Ross**.

WITNESSETH that:

WHEREAS, **Canyonside Realty, Inc. Homes • Land • Investment Properties** and **Canyonside Irwin Realty, Inc.** desire to merge.

NOW, THEREFORE, the corporations, parties to this agreement in consideration of the mutual covenants, agreements and provisions, hereinafter contained, do hereby prescribe the terms and conditions of said merger and mode of carrying the same into effect as follows:

FIRST: **Canyonside Realty, Inc. Homes • Land • Investment Properties**, an Idaho corporation, hereby merges itself into **Canyonside Irwin Realty, Inc.**, an Idaho corporation, and **Canyonside Irwin Realty, Inc.**, shall be the surviving corporation.

SECOND: The Certificate of Incorporation of **Canyonside Irwin Realty, Inc.**, as in effect at the date of the merger provided for in this agreement, shall continue in full force and effect as the Certificate of Incorporation of the corporation surviving this merger.

THIRD: The manner of converting the outstanding shares of the capital stock of **Canyonside Realty, Inc. Homes • Land • Investment Properties** into cash or other property shall be by

transfer of all of the assets and liabilities of Canyonside Realty, Inc. Homes • Land • Investment Properties, which assets and liabilities shall be placed on the books and records of Canyonside Irwin Realty, Inc., and the outstanding stock of Canyonside Realty, Inc. Homes • Land • Investment Properties, shall be cancelled. Additional shares of stock in Canyonside Irwin Realty, Inc. shall be issued to the shareholders in Canyonside Realty, Inc. Homes • Land • Investment Properties, in proportion to the net value of the assets being transferred from Canyonside Realty, Inc. Homes • Land • Investment Properties to Canyonside Irwin Realty, Inc..

FOURTH: The terms and conditions of the merger are as follows:

(a) The by-laws of the surviving corporation as they shall exist on the effective date of this agreement shall be and remain the by-laws of the surviving corporation until the same shall be altered, amended and repealed as therein provided.

(b) The directors and officers of the surviving corporation shall continue in office until the next annual meeting of the stockholders and until their successors have been elected and qualified.

(c) The effective date of this merger for all purposes shall be as of the close of business on the 31st day of May, 2008.

(d) Upon the merger becoming effective, all the property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of the merged corporation shall be transferred to, vested in and devolved upon the surviving corporation and the merged corporation shall be as effectively the property of the surviving corporation and the merged corporation respectively. The merged corporation hereby agrees from time to time, as and when requested by the surviving corporation or by its successors or assigns, to execute and deliver or cause to be executed and delivered all such deeds and instruments and to take or cause to be taken such further or other action as the surviving corporation may deem necessary or desirable in order to vest in and confirm to the surviving corporation title to and possession of any property of the merged corporation acquired or to be

acquired by reason of or as a result of the merger herein provided for and the proper officers and directors of the surviving corporation are fully authorized in the name do the merged corporation or otherwise to take any and all such action.

(e) All corporate acts, plans, policies, contracts, approvals and authorizations of the merged corporation, its shareholders, board of directors, committees elected or appointed by the board of directors, officers and agents, which were valid and effective immediately prior to the effective date of the merger shall be taken for all purposes of the acts, plans, policies, contracts, approvals and authorizations of the surviving corporation and shall become the employees of the merged corporation and continue to be entitled to the same rights and benefits which they enjoyed as employees of the merged corporation. Any employee plan or agreement of the merged corporation shall be adopted, effective and binding on the surviving corporation as the same were with respect to the merged corporation.

(f) In addition to the foregoing, Bonnie J. Ross shall pay to the surviving corporation the sum of Seventy-five Thousand and no/100 Dollars (\$75,000.00). The purpose of the \$75,000.00 payment is to bring Bonnie J. Ross' ownership interest in the surviving corporation after the merger up to twenty percent (20%) of the outstanding and issued stock of the surviving corporation. The surviving corporation shall issue Bonnie J. Ross twenty (20) shares of stock representing the twenty percent (20%) interest. Robert E. Veeh shall own forty (40) shares or forty percent (40%) of the issued and outstanding stock of the surviving corporation and Betty D. Veeh shall own forty (40) shares or forty percent (40%) of the issued and outstanding stock of the surviving corporation.

IN WITNESS WHEREOF, the parties to this agreement, pursuant to the approval and authority duly given by the resolution adopted by the Board of Directors of Canyonside Irwin Realty, Inc., have caused their presents to be executed by the President and attested by the Secretary of each party hereto.


CANYONSIDE IRWIN REALTY, INC.

By 
Robert E. Veeh, President

ATTEST:

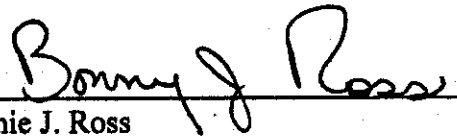

Betty D. Veeh, Secretary

CANYONSIDE REALTY, INC.
HOMES • LAND • INVESTMENT PROPERTIES

By 
Robert E. Veeh, President

ATTEST:


Betty D. Veeh, Secretary


Bonnie J. Ross

ATTEST:


Betty D. Veeh, Secretary