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PLAN OF MERGER

SECRETARY OF STATE  
STATE OF IDAHO

This Plan of Merger (the "Plan") is entered into as of June 30, 2011 (the "Effective Date") by and between House Of Wheels, Inc., an Idaho corporation ("HOWI") and Hibbard Truck Body Works, Inc., an Idaho corporation (the "Target"). HOWI and the Target are referred to collectively herein as the "Parties."

This Plan contemplates a tax-free merger of the Target with and into HOWI in a reorganization pursuant to Internal Revenue Code Sections 354 and 368(a)(1)(A). The Target stockholders will receive capital stock in HOWI in exchange for their capital stock in the Target.

NOW, THEREFORE, in consideration of the premises and the mutual promises herein made, the Parties agree as follows:

1. Definitions

"HOWI Share" means any share of stock of HOWI.

"Target Share" means any share of stock of the Target.

2. Basic Transaction

(a) The Merger. Subject to the terms and conditions of this Plan, the Target will merge with and into HOWI (the "Merger") on the Effective Date. HOWI shall be the corporation surviving the Merger (the "Surviving Corporation"), which shall thereafter be known as House Of Wheels, Inc.

(b) The Closing. The closing of the transactions contemplated by this Plan (the "Closing") took place at the offices of Elam & Burke, P.A., at 251 East Front Street, Suite 300, Boise, Idaho 83702, commencing at 10:00 a.m. local time on June 30, 2011 (the "Closing Date").

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(c) Actions upon Closing. Following the Closing, HOWI and the Target will file this Plan with the Secretary of State of the State of Idaho.

(d) Effect of Merger

(i) General. HOWI and the Target shall file this Plan with the Secretary of State of the State of Idaho on or after the Effective Date. The Merger shall become effective on the Effective Date and shall have the effect set forth in the Idaho Entity Transactions Act, including, but not limited to, (1) cessation of the separate existence of the Target, (2) all property owned by, and every contract right possessed by, the Target becoming vested in the Surviving Corporation without reversion or impairment, and (3) all liabilities of the Target and HOWI becoming vested in the Surviving Corporation. The Surviving Corporation may, at any time after the Effective Date, take any action (including executing and delivering any document) in the name and on behalf of either HOWI or the Target in order to carry out and effectuate the transactions contemplated by this Plan.

(ii) Certificate of Incorporation. The Certificate of Incorporation of HOWI in effect on the Effective Date will remain the Certificate of Incorporation of the Surviving Corporation without any modification or amendment as a result of the Merger.

(iii) Bylaws. The Bylaws of HOWI in effect on the Effective Date will remain the Bylaws of the Surviving Corporation without any modification or amendment as a result of the Merger.

(iv) Directors and Officers. The directors and officers of HOWI in office on the Effective Date will remain as the directors and officers of the Surviving Corporation (retaining their respective positions and terms of office).

(v) Conversion of Target Shares. On the Effective Date, each issued and outstanding share of the Target's stock shall be converted into the right to receive 0.161517 shares of HOWI stock. The number of HOWI shares issued to holders of the Target's shares will be rounded to the nearest whole share. Upon request, the holder of shares of the Target will receive cash equal to the value of any fractional share of HOWI that such holder would otherwise be entitled to receive.

(vi) HOWI Shares. Each share of HOWI stock issued and outstanding on the Effective Date will remain issued and outstanding.

(vii) S Corporation Election. There shall be only one class of stock of the Surviving Corporation authorized and issued from and after the Closing Date, and the election of HOWI to be treated as an S corporation for federal income tax purposes shall be continued without interruption or impairment.

### 3. Miscellaneous

(a) Succession and Assignment. This Plan shall be binding upon and inure to the benefit of the parties named herein and their respective successors and permitted assigns. No party may assign either this Plan or any of its rights, interests, or obligations hereunder without the prior written approval of the other party.

(b) Headings. The section headings contained in this Plan are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Plan.

(c) Governing Law. This Plan shall be governed by and construed in accordance with the domestic laws of the State of Idaho without giving effect to any choice or conflict of law provision or rule (whether of the State of Idaho or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of Idaho.

(d) Severability. Any term or provision of this Plan that is invalid or unenforceable in any situation in any jurisdiction shall not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction.

IN WITNESS WHEREOF, the parties hereto have executed this Plan as of the date first above written.

HOWI:

HOUSE OF WHEELS, INC.

By   
William J. Kelly, Jr., President

TARGET:

HIBBARD TRUCK BODY WORKS, INC.

By   
William J. Kelly, Jr., President