

FILED

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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF MERGER
OF
LOGICAL COMPUTER SERVICES, INC.
an Idaho corporation,
INTO
LOGICAL COMPUTER SERVICES, INC.,
a Wyoming Corporation.

Pursuant to Article 11 of the Wyoming Business Corporation Act (the "Wyoming Act") and Part 11 of the Idaho Business Corporation Act (the "Idaho Act"), the undersigned corporations hereby adopt the following **Articles of Merger** for the purpose of merging LOGICAL COMPUTER SERVICES, INC., an Idaho corporation (sometimes herein referred to as the "Merging Corporation"), with and into LOGICAL COMPUTER SERVICES, INC., a Wyoming corporation (sometimes herein referred to as the "Surviving Corporation").

FIRST: The Plan and Agreement of Merger dated the 21st day of December, 1998, entered into by and between the Merging Corporation and the Surviving Corporation (the "Plan of Merger"), is attached hereto as Exhibit "A" and by this reference incorporated herein. The Plan of Merger was unanimously approved by all of the shareholders and by all of the directors of both corporations.

SECOND: The numbers of outstanding shares of each class of stock of the Surviving Corporation and the Merging Corporation are as follows:

	Class	Outstanding Shares
Logical Computer Services, Inc. an Idaho corporation (the Merging Corporation)	Common Stock, No Par Value	1,100
Logical Computer Services, Inc. a Wyoming corporation (the Surviving Corporation)	Common Stock, No Par Value	1,100

No other class of shares is authorized or outstanding for either corporation.

IDAHO SECRETARY OF STATE

12/29/1998 09:00
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LOGICAL COMPUTER SERVICES, INC.
ARTICLES OF MERGER -- PAGE 1

1 @ 30.00 = 30.00 MERGER # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

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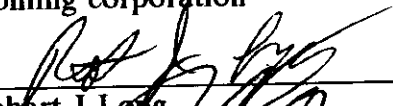
THIRD: As evidenced by the Plan of Merger which also operates as written consents under the Wyoming Act and the Idaho Act, the shareholders of both corporations have voted unanimously in favor of the merger and therefore the number of shares of each corporation voted for and against the Plan of Merger was as follows:

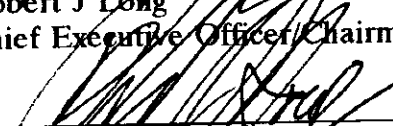
	FOR	AGAINST
Logical Computer Services, Inc. an Idaho corporation (the Merging Corporation)	1,100	0
Logical Computer Services, Inc. a Wyoming Corporation (the Surviving Corporation)	1,100	0

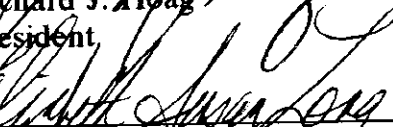
IN WITNESS WHEREOF, the Merging Corporation and the Surviving Corporation have caused these Articles of Merger to be executed by their duly authorized officers as of the 21st day of December, 1998. By their signatures below, the officers of the Merging Corporation and the officers of the Surviving Corporation hereby certify (1) that they hold the offices set forth below their respective names, (2) that the foregoing statements regarding the number of shares of their respective corporations is true and accurate, and (3) that the Plan of Merger and all of its terms were unanimously approved by the shareholders of their respective corporations. These declarations are made under penalty of perjury under the laws of Idaho and Wyoming.

"Surviving Corporation"

LOGICAL COMPUTER SERVICES, INC.,
a Wyoming corporation

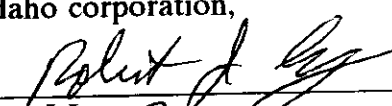
By: 
Robert J Long
Chief Executive Officer/Chairman

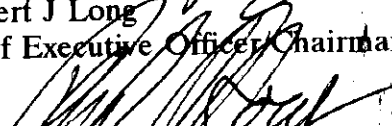
By: 
Richard J. Hoag
President

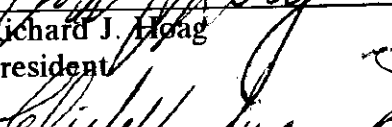
By: 
Elizabeth Susan Long
Secretary

"Merging Corporation"

LOGICAL COMPUTER SERVICES, INC.
an Idaho corporation,

By: 
Robert J Long
Chief Executive Officer/Chairman

By: 
Richard J. Hoag
President

By: 
Elizabeth Susan Long
Secretary

STATE OF IDAHO)
) ss.
COUNTY OF Bonneville)

ROBERT J LONG, having been first duly sworn, hereby declares, certifies, verifies, and acknowledges that (a) he executed the foregoing Articles of Merger once as the Chief Executive Officer and Chairman of Logical Computer Services, Inc., an Idaho corporation, and once as the Chief Executive Officer and Chairman of Logical Computer Services, Inc., a Wyoming corporation, and that such executions are the act and deed of each respective corporation, (b) he has read the foregoing document and knows the contents thereof, and (c) the statements and facts contained therein are true and correct.

EXECUTED this 17th day of December, 1998.

Robert J Long
Robert J Long

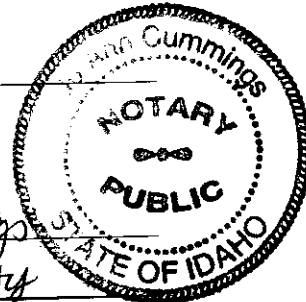
SUBSCRIBED AND SWORN to before me this 17th day of December, 1998.

My Commission Expires:

11-12-2002

Jo Ann Cummings
Notary Public

Residing at: Bonneville County



STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

RICHARD J. HOAG, having been first duly sworn, hereby declares, certifies, verifies, and acknowledges that (a) he executed the foregoing Articles of Merger once as the President of Logical Computer Services, Inc., an Idaho corporation, and once as the President of Logical Computer Services, Inc., a Wyoming corporation, and that such executions are the act and deed of each respective corporation, (b) he has read the foregoing document and knows the contents thereof, and (c) the statements and facts contained therein are true and correct.

EXECUTED this 24th day of December, 1998.

Richard J. Hoag
Richard J. Hoag

SUBSCRIBED AND SWORN



day of December, 1998.

My Commission Expires:

28 Dec 2001

Philip J. Hughes
Notary Public

Residing at:

MISSION WRAP & MAIL

31921 CAMINO CAPISTRANO
SAN JUAN CAPISTRANO, CA 92675

STATE OF IDAHO)
) ss.
COUNTY OF Bonneville)

ELIZABETH SUSAN LONG, having been first duly sworn, hereby declares, certifies, verifies, and acknowledges that (a) she executed the foregoing Articles of Merger once as the Secretary of Logical Computer Services, Inc., an Idaho corporation, and once as the Secretary of Logical Computer Services, Inc., a Wyoming corporation, and that such executions are the act and deed of each respective corporation, (b) she has read the foregoing document and knows the contents thereof, and (c) the statements and facts contained therein are true and correct.

EXECUTED this 17th day of December, 1998.

Elizabeth Susan Long
Elizabeth Susan Long

SUBSCRIBED AND SWORN to before me this 17th day of December, 1998.

My Commission Expires:

11-12-2002

Jo Ann Cummings
Notary Public

Residing at: Bonneville County

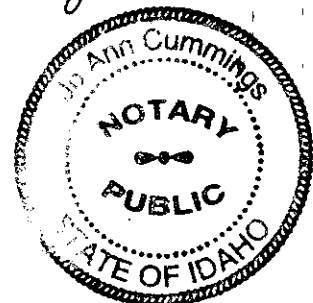


EXHIBIT "A"
TO THE ARTICLES OF MERGER
OF
LOGICAL COMPUTER SERVICES, INC.
an Idaho corporation,
INTO
LOGICAL COMPUTER SERVICES, INC.,
a Wyoming corporation.

PLAN AND AGREEMENT OF MERGER

PLAN AND AGREEMENT OF MERGER

BETWEEN

LOGICAL COMPUTER SERVICES, INC.
an Idaho corporation,
(The Merging Corporation)

AND

LOGICAL COMPUTER SERVICES, INC.,
a Wyoming corporation
(The Surviving Corporation)

THIS PLAN AND AGREEMENT OF MERGER (this "Plan") is entered into this 21st day of December, 1998, by and between LOGICAL COMPUTER SERVICES, INC. an Idaho corporation (hereinafter the "Merging Corporation"), and LOGICAL COMPUTER SERVICES, INC., a Wyoming corporation (hereinafter the "Surviving Corporation"). The Surviving Corporation and the Merging Corporation are hereinafter sometimes called the "Constituent Corporations."

WHEREAS the Surviving Corporation is validly organized, existing and in good standing under the laws of the State of Wyoming, and has authorized capital of 100,000 shares of common stock, no par value, of which 1,100 shares are issued and presently outstanding; and

WHEREAS the Merging Corporation is validly organized, existing and in good standing under the laws of the State of Idaho, and has authorized capital of 100,000 shares of common stock, no par value, of which 1,100 shares are issued and presently outstanding; and

WHEREAS the shareholders of the Constituent Corporations are identical and the primary purpose of the merger is to change the state of incorporation of the Merging Corporation from Idaho to Wyoming; and

WHEREAS the Boards of Directors of the Constituent Corporations deem it advisable and in the best interests of their respective corporations and shareholders that the Merging Corporation merge with and into the Surviving Corporation pursuant to this Plan and in accordance with the provisions of the Idaho Business Corporation Act (the "Idaho

Act") and the Wyoming Business Corporation Act (the "Wyoming Act") and of Section 368(a)(1)(F) of the Internal Revenue Code of 1986;

NOW, THEREFORE, in consideration of the premises and of the mutual agreements herein contained, the Constituent Corporations hereby agree to merge into a single corporation, which shall be the Surviving Corporation, pursuant to the Idaho Act and the Wyoming Act, and agree upon and prescribe the terms and conditions of such a statutory merger (hereinafter sometimes called the "Merger"), the mode of carrying the Merger into effect, and the manner and basis of converting the shares of the Constituent Corporations into shares of the Surviving Corporation, as follows:

1. **Effective Date of Merger.** The effective date of the Merger shall be January 1, 1999. On the effective date of the Merger, the separate existence of the Merging Corporation shall cease and the Merging Corporation shall be merged into the Surviving Corporation which shall continue its corporate existence and retain the name "LOGICAL COMPUTER SERVICES, INC."

2. **Articles of Incorporation and Bylaws.** The Articles of Incorporation and Bylaws of the Surviving Corporation as in effect immediately prior to the effective date of the Merger shall continue to be the Articles of Incorporation and Bylaws of the Surviving Corporation, subject to further amendment as provided by the Wyoming Act and the Bylaws.

3. **Directors of Surviving Corporation.** The directors of the Surviving Corporation shall remain the same after the effective date of the Merger, namely Robert J Long, Richard J. Hoag, Elizabeth Susan Long, and Clare P. Olson.

4. **Officers of Surviving Corporation.** Subject to the ongoing authority of the Board of Directors as provided by the Wyoming Act and the Bylaws of the Surviving Corporation, the officers of the Surviving Corporation immediately after the effective date of the Merger shall be as follows:

Name	Office
Robert J Long	Chairman and Chief Executive Officer
Robert J Long	Chief Financial Officer (Treasurer)
Richard J. Hoag	President
Clare P. Olson	Vice-President
Elizabeth Susan Long	Secretary

5. **Conversion of Shares.** In order to carry into effect the Merger and to convert the shares of the Constituent Corporations into shares of the Surviving Corporation, the following shall occur:

(a) **Merging Corporation's Shares.** Each of the 1,100 issued and outstanding shares in the Merging Corporation shall be exchanged for 1/2 share in the Surviving Corporation. This exchange shall eliminate all of the issued and outstanding shares in the Merging Corporation.

(b) **Surviving Corporation's Shares.** Each of the 1,100 issued and outstanding shares in the Surviving Corporation shall be exchanged for 1/2 share in the Surviving Corporation. The conversion of both Corporation's shares shall be effected by leaving outstanding the 1,100 shares of the Surviving Corporation that are currently issued and outstanding, which shall result in the appropriate number of outstanding shares inasmuch as the Constituent Corporations are owned by the same shareholders in the same proportions; provided, however, that inasmuch as the Merging Corporation shares were held in the name of Robert J Long as the community property of Robert J Long and Elizabeth Susan Long, the shares of the Surviving Corporation shall be issued with 550 shares in the name of Robert J Long and 550 shares in the name of Elizabeth Susan Long.

(c) **Final Shareholders.** Before and after the conversion of all shares of the Constituent Corporations as described above, the pre-Merger and post-Merger shareholders, and their respective shares, shall be as follows:

<u>Shareholder</u>	<u>Pre-Merger Shares</u>		<u>Post-Merger Shares</u>
	<u>Surviving Corporation</u>	<u>Merging Corporation</u>	<u>Surviving Corporation</u>
Robert J Long, as community property of Robert J. Long and Elizabeth Susan Long		1,100	
Robert J Long	550		550
Elizabeth Susan Long	550		550

6. **Effect of Merger.** On the effective date of the Merger, the Surviving Corporation shall succeed to, without other transfer, and shall possess and enjoy, all the rights, privileges, powers and franchises of a public as well as a private nature, and shall be subject to all the restrictions, disabilities and duties of each of the Constituent Corporations, and all the rights, privileges, powers and franchises of each of the Constituent Corporations and all property, real, personal, and mixed, and all debts due to each of the Constituent Corporations on whatever account, and all other things in action or belonging to each of the Constituent Corporations, shall be vested in the Surviving Corporation; and all property, assets, rights, privileges, powers, immunities and franchises, and all and every other interest

shall be thereafter as effectually the property of the Surviving Corporation as they were of the respective Constituent Corporations, and the title to any real estate vested by deed or otherwise, in any of the Constituent Corporations shall not revert or be in any way impaired by reason of the Merger; provided, however, that all rights of creditors and all liens upon any property of any of said Constituent Corporations shall be preserved unimpaired and all debts, liabilities and duties of the respective Constituent Corporations shall thenceforth attach to the Surviving Corporation, and may be enforced against it to the same extent as if said debts, liabilities, obligations and duties had been incurred or contracted by the Surviving Corporation. In addition, any existing agreements between the shareholders of either Constituent Corporation shall continue in full force and effect but shall apply to the shares held in the Surviving Corporation.

7. Tax Matters.

(a) **Tax Free Reorganization.** The Constituent Corporations anticipate that the Merger will be a tax free "F" reorganization under Section 368(a)(1)(F) of the Internal Revenue Code (the "I.R.C."). The Surviving Corporation has been formed for the sole purpose of changing the state of incorporation from Idaho to Wyoming, and there will be no change in the ownership or the nature of the business enterprise.

(b) **S Corporation Status.** The Merging Corporation has in effect an election by a small business corporation under Section 1362 of the I.R.C. (the "S election"). The Constituent Corporations desire that the Surviving Corporation continue with the S election in place. In a similar situation set forth in Revenue Ruling 64-250, 1964-2 CB 333, the Internal Revenue Services ruled that the new corporation (Surviving Corporation) also qualified as an S corporation and that the Merger did not terminate the S election. As a precaution, the Surviving Corporation shall file an S election, noting thereon the fact that the Merger has occurred. In addition, pursuant to Section 381(b)(1) of the I.R.C., the Merger shall not cause the taxable year of the Merging Corporation to close.

8. Compliance with the Wyoming Act. Section 17-16-1107 of the Wyoming Act provides that a corporation organized outside of Wyoming, such as the Merging Corporation, and a Wyoming corporation, such as the Surviving Corporation, may be merged. The requirements of Section 17-16-1107 have been or will be satisfied in that (a) Idaho law permits the Merger, (b) the Surviving Corporation has complied or will comply with the merger requirements of the Wyoming Act, and (c) the Merging Corporation has complied or will comply with the merger requirements of the Idaho Act. This Plan constitutes a plan of merger as required by Section 17-16-1101 of the Wyoming Act.

9. Compliance with the Idaho Act. Section 30-1-1107 of the Idaho Act provides that a corporation organized outside of Idaho, such as the Surviving Corporation, and an Idaho corporation, such as the Merging Corporation, may be merged. The requirements

of Section 30-1-1107 have been or will be satisfied in that (a) Wyoming law permits the Merger, (b) the Merging Corporation has complied or will comply with the merger requirements of the Idaho Act, and (c) the Surviving Corporation has complied or will comply with the merger requirements of the Wyoming Act and with Section 30-1-1105 of the Idaho Act. This Plan constitutes a plan of merger as required by Section 30-1-1101 of the Idaho Act.

10. **Approval for Merging Corporation.** As required by the Idaho Act and the Wyoming Act, the directors and shareholders of the Merging Corporation hereby unanimously approve the Plan and the Merger as follows:

(a) **Approval of Directors of Merging Corporation.**

The undersigned, being all of the directors of Logical Computer Services, Inc., an Idaho corporation referred to herein as the Merging Corporation, do hereby consent to, vote in favor of and adopt the following resolutions by their written consent as authorized by Section 30-1-821 of the Idaho Act:

RESOLVED, that the Board of Directors of the Merging Corporation hereby determines that the Merger of the Merging Corporation into the Surviving Corporation upon the terms and conditions set forth in this Plan is advisable and generally to the advantage and for the benefit of the Merging Corporation and its shareholders, and the Board hereby recommends this Plan and Agreement of Merger to the shareholders pursuant to Section 30-1-1103 of the Idaho Act; and

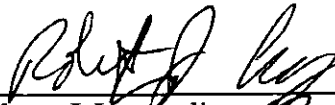
FURTHER RESOLVED, that the Plan and the Merger contemplated thereby be and are hereby approved conditioned only upon the shareholders of the Merging Corporation also approving the Plan as contemplated herein, and the execution of the Plan by the officers of the Merging Corporation is hereby approved and authorized; and

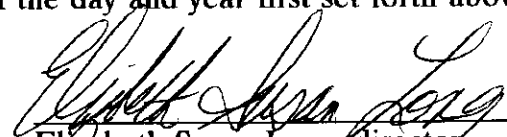
FURTHER RESOLVED, that if the Plan and the Merger contemplated thereby are approved by the Merging Corporation's shareholders and by the directors and shareholders of the Surviving Corporation as contemplated herein, the officers of the Merging Corporation are hereby authorized and directed to execute and verify the Articles of Merger and to cause the same to be delivered to the appropriate authorities in Idaho for filing in accordance with the Idaho Act; and

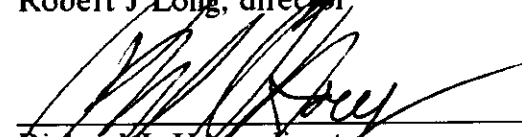
FURTHER RESOLVED, that the officers of the Merging Corporation be, and they hereby are, authorized and directed to execute, in the name and on behalf of the Merging Corporation and under its corporate seal or otherwise, and to deliver any and all agreements, certificates, applications or other instruments, and to take any

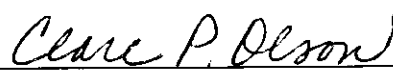
and all such other action necessary or desirable to carry out the purposes of the Plan and the foregoing resolutions.

IN WITNESS WHEREOF, each of the undersigned directors of the Merging Corporation has executed this Approval of Directors, which is incorporated into and made a part of the Plan, effective as of the day and year first set forth above.


Robert J. Long, director


Elizabeth Susan Long, director


Richard J. Hoag, director


Clare P. Olson, director

(b) **Approval of Shareholders of Merging Corporation.**

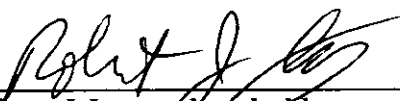
Pursuant to Section 30-1-704 of the Idaho Act, the undersigned, being all of the shareholders of Logical Computer Services, Inc., an Idaho corporation referred to herein as the Merging Corporation, do hereby take the following actions without a meeting, by consent of said shareholders as set forth in the following resolution, as if taken by vote of the shareholders at a special meeting of shareholders.

WHEREAS the Board of Directors as set forth above have approved and recommended the Plan and the Merger contemplated thereby; and

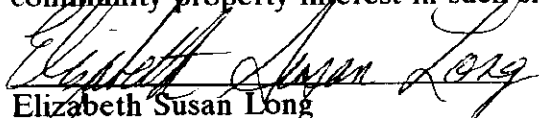
WHEREAS, the shareholders desire to ratify and approve the Plan and the Merger contemplated thereby in accordance with Section 30-1-1103 and any other relevant provisions of the Idaho Act; it is hereby

RESOLVED, that the Plan is hereby adopted, ratified and approved in full, and that the directors and officers of the Merging Corporation are hereby authorized and directed to take whatever action they deem necessary to consummate and carry out the Merger contemplated by the Plan.

IN WITNESS WHEREOF, each of the undersigned shareholders of the Merging Corporation has executed this Approval of Shareholders, which is incorporated into and made a part of the Plan, effective as of the day and year first set forth above.


Robert J. Long, shareholder

Consent to such transaction is hereby given by the spouse of Robert J Long as to her community property interest in such shares.


Elizabeth Susan Long

11. **Approval for Surviving Corporation.** As required by the Wyoming Act and the Idaho Act, the directors and shareholders of the Surviving Corporation hereby unanimously approve the Plan and the Merger as follows:

(a) **Approval of Directors of Surviving Corporation.**

The undersigned, being all of the directors of Logical Computer Services, Inc., a Wyoming corporation referred to herein as the Surviving Corporation, do hereby consent to, vote in favor of and adopt the following resolutions by their written consent as authorized by Section 17-16-821 of the Wyoming Act:

RESOLVED, that the Board of Directors of the Surviving Corporation hereby determines that the Merger of the Merging Corporation into the Surviving Corporation upon the terms and conditions set forth in this Plan is advisable and generally to the advantage and for the benefit of the Surviving Corporation and its shareholders, and the Board hereby recommends this Plan and Agreement of Merger to the shareholders pursuant to Section 17-16-1103 of the Wyoming Act; and

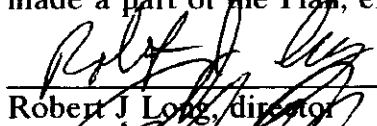
FURTHER RESOLVED, that the Plan and the Merger contemplated thereby be and are hereby approved conditioned only upon the shareholders of the Surviving Corporation also approving the Plan as contemplated herein, and the execution of the Plan by the officers of the Surviving Corporation is hereby approved and authorized; and

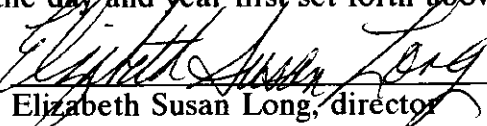
FURTHER RESOLVED, that if the Plan and the Merger contemplated thereby are approved by the Surviving Corporation's shareholders and by the directors and shareholders of the Merging Corporation as contemplated herein, the officers of the Surviving Corporation are hereby authorized and directed to execute and verify the Articles of Merger and to cause the same to be delivered to the appropriate authorities in Wyoming for filing in accordance with the Wyoming Act; and

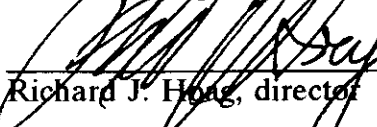
FURTHER RESOLVED, that the officers of the Surviving Corporation be, and they hereby are, authorized and directed to execute, in the name and on behalf of the Surviving Corporation and under its corporate seal or otherwise, and to deliver any and all agreements, certificates, applications or other instruments, and to take any

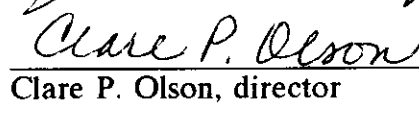
and all such other action necessary or desirable to carry out the purposes of the Plan and the foregoing resolutions.

IN WITNESS WHEREOF, each of the undersigned directors of the Surviving Corporation has executed this Approval of Directors, which is incorporated into and made a part of the Plan, effective as of the day and year first set forth above.


Robert J. Long, director


Elizabeth Susan Long, director


Richard J. Hoag, director


Clare P. Olson, director

(b) **Approval of Shareholders of Surviving Corporation.**

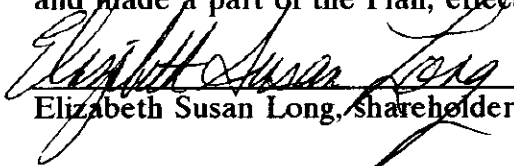
Pursuant to Section 17-16-704 of the Wyoming Act, the undersigned, being all of the shareholders of Logical Computer Services, Inc., a Wyoming corporation referred to herein as the Surviving Corporation, do hereby take the following actions without a meeting, by consent of said shareholders as set forth in the following resolution, as if taken by vote of the shareholders at a special meeting of shareholders.

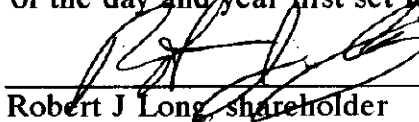
WHEREAS the Board of Directors as set forth above have approved and recommended the Plan and the Merger contemplated thereby; and

WHEREAS, the shareholders desire to ratify and approve the Plan and the Merger contemplated thereby in accordance with Section 17-16-1103 and any other relevant provisions of the Wyoming Act; it is hereby

RESOLVED, that the Plan is hereby adopted, ratified and approved in full, and that the directors and officers of the Surviving Corporation are hereby authorized and directed to take whatever action they deem necessary to consummate and carry out the Merger contemplated by the Plan.

IN WITNESS WHEREOF, each of the undersigned shareholders of the Surviving Corporation has executed this Approval of Shareholders, which is incorporated into and made a part of the Plan, effective as of the day and year first set forth above.


Elizabeth Susan Long, shareholder


Robert J. Long, shareholder

IN WITNESS WHEREOF, this Plan has been executed on the day and year first above written by the duly authorized and designated officers of each of the Constituent Corporations.

"Merging Corporation"

LOGICAL COMPUTER SERVICES, INC.
an Idaho corporation,

By: 

Robert J Long
Chief Executive Officer/Chairman

By: 

Richard J. Hoag
President

By: 

Elizabeth Susan Long
Secretary

"Surviving Corporation"

LOGICAL COMPUTER SERVICES, INC.,
a Wyoming corporation

By: 

Robert J Long
Chief Executive Officer/Chairman

By: 

Richard J. Hoag
President

By: 

Elizabeth Susan Long
Secretary

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