

ARTICLES OF MERGER

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Pursuant to the provisions of Section 30-1-1105 and Section 30-1-1107 of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging them into one of such corporations.

1. The name of the surviving corporation in the merger is Sales Strategies Group, Inc., a corporation organized and existing under the laws of the state of New York ("Sales NY"). The name of the non-surviving corporation in the merger is Sales Strategies Group, Inc., a corporation organized and existing under the laws of the state of Idaho ("Sales ID").

2. The Plan of Merger is attached hereto as Exhibit "A".

3. The Plan of Merger was adopted by the constituent corporations by the written consent of the sole shareholder and sole director of each constituent corporation.

4. Sales NY has complied with the applicable provisions of the laws of the state of New York under which it is incorporated, and this merger is permitted by such laws.

5. The merger shall be effective on January 31, 2006.

Dated: December 31, 2005

SALES STRATEGIES GROUP, INC.,
a New York corporation

By:


Joseph DiLeo, President

IDAHO SECRETARY OF STATE
01/17/2006 05:00
CK: 36091 CT: 1154 BH: 932301
1 @ 30.00 = 30.00 MERGER # 4
1 @ 20.00 = 20.00 EXPEDITE C # 5

Exhibit "A"

**SALES STRATEGIES GROUP, INC. (NEW YORK) AND
SALES STRATEGIES GROUP, INC. (IDAHO)
AGREEMENT AND PLAN OF MERGER**

MADE as of this 31st day of December, 2005, by and between SALES STRATEGIES GROUP, INC., an Idaho corporation, with principal offices at 7625 Omnitech Place, Suite 7, Victor, New York, 14564 (hereinafter referred at as "Sales ID"), and SALES STRATEGIES GROUP, INC., a New York corporation with principal offices at 7625 Omnitech Place, Suite 7, Victor, New York, 14564, (hereinafter referred to as "Sales NY"). The entities are also sometimes referred to individually as "Constituent Entity" and collectively as "Constituent Entities".

RECITALS:

A. Sales NY is a New York corporation and was organized by the filing of a Certificate of Incorporation with the New York Secretary of State on December 9, 2005. The sole shareholder, director and officer of Sales NY is Joseph Dileo.

B. Sales ID is an Idaho corporation and was organized by the filing of Articles of Incorporation with the Idaho Secretary of State on January 6, 2005. The sole shareholder, director and officer of Sales ID is Joseph Dileo.

C. Upon the Effective Date of the merger, Sales ID will merge with and into Sales NY, and Sales NY will be the Surviving Company. It is intended that Sales NY will be considered a continuation of Sales ID and that no entity will be considered terminated as part of the merger.

D. The merger of Sales ID into Sales NY will cause the Surviving Company to be governed by the New York Business Corporation Law

E. The sole shareholder, officer and director of Sales NY and Sales ID has approved and adopted this Agreement as is evidenced by his signatures hereto.

PROVISIONS:

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein, Sales ID shall be merged with and into Sales NY, and that the terms and conditions of the merger and the mode of carrying it into effect are, and shall be as herein set forth.

ARTICLE I

MERGER:

1. Upon the Effective Date of the merger, the corporation identity and existence of Sales ID shall be merged with and into Sales NY. The separate existence of Sales ID shall cease as soon as the merger shall become effective and there upon Sales NY shall continue as the Company surviving the merger, sometimes referred to as the Surviving Company. The existence of the Surviving Company, with all its purposes, powers and objects shall continue in effect and be unimpaired by the merger.

2. Upon the merger, Sales NY shall file a Certificate of Merger with the New York Secretary of State and Sales ID shall file a Certificate of Merger with the Idaho Secretary of State.

3. The merger shall become effective on January 1, 2006. The date when the merger becomes effective is referred to as the "Effective Date".

ARTICLE II

BY-LAWS; CERTIFICATE OF INCORPORATION:

The by-laws and Certificate of Incorporation of Sales NY shall be the by-laws and Certificate of Incorporation of the Surviving Company.

ARTICLE III

EFFECT OF MERGER; FURTHER ACTS:

1. On the Effective Date, the Surviving Company shall continue in existence and, without further transfer, succeed to and possess all of the rights, privileges, and purposes of each of the Constituent Entities; and all of the property, real and personal, including subscription to shares, causes of action and every other asset of each of the Constituent Entities, shall vest in the Surviving Company without further act or deed; and the Surviving Company shall be liable for all of the liabilities, obligations and penalties of each of the Constituent Entities. No liability or obligation due or to become due, claim or demand for any cause existing against either Constituent Entity, shall be released or impaired by this merger. No action or proceeding, whether civil or criminal, then pending by or against either Constituent Entity shall abate or be discontinued by this merger, but may be enforced, prosecuted, defended, settled or compromised as if the merger had not occurred or the Surviving Company may be substituted in any action or proceeding in place of either Constituent Entity.

2. If at anytime the Surviving Company shall consider or be advised that any other further assignments, conveyances or assurances in law are necessary or desirable to vest, perfect or confirm of record in the Surviving Company the title to any property or rights of the Constituent Entities, or otherwise to carry out the provisions hereof, the Constituent Entities, as of the Effective Date, shall execute and deliver any and all proper deeds, assignments and assurances in law and do all things necessary or proper to vest, perfect or confirm title to the property or rights in the Surviving Company, and otherwise carry out the provisions hereof.

ARTICLE IV

ACTS OF CONSTITUENT ENTITIES.

All acts, plans, policies, approvals, and authorizations of the Constituent Entities, which were valid and effective immediately prior to the Effective Date, shall be taken for all purposes as the acts, plans, policies, approvals, and authorizations of the Surviving Company, and shall be effective and binding thereon as they were on Sales NY and Sales ID. The employees of Sales ID shall become the employees of the Surviving Company and continue to be entitled to the same rights and benefits as employees of Sales NY.

ARTICLE V

OWNERSHIP OF SURVIVING COMPANY:

Upon the effective date of the merger, the shareholder interests in Sales ID shall convert into the then outstanding shareholdings of Sales NY. Because the Sales NY shareholder owns the same percentage interest in Sales ID as in Sales NY, no new Membership Interests in Sales NY shall be issued.