

PLAN AND STATEMENT OF MERGER

SECRETARY OF STATE
STATE OF IDAHO

This plan and statement of merger is made pursuant to Title 30, Chapter 18 of the Idaho Code, known as the Idaho Entity Transactions Act (IETA).

Effective December 31, 2010, Spay Neuter Idaho Pets, Inc. (hereinafter "**SNIP**" or the "**Surviving Entity**") and Idaho P.A.W.S (Pets Are Worth Saving) for Life, Inc. ("**PAWS**" or the "**Merging Entity**"), agree as follows:

1. BACKGROUND.

1.1 Plan of Merger. SNIP and PAWS have entered into this Plan of Merger ("**Plan of Merger**") which provides for the merger of PAWS with and into SNIP.

1.2 Merging Entity.

1.2.1 Merging Entity. The name of the Merging Entity is P.A.W.S (Pets Are Worth Saving) for Life, Inc.

1.2.2 Governing Law. This entity was incorporated in Idaho and subject to Idaho law.

1.3 Surviving Entity.

1.3.1 Surviving Entity. The name of the Surviving Entity is Spay/Neuter Idaho Pets, Inc.

1.3.2 Governing Law. Spay/Neuter Idaho Pets, Inc. was incorporated in Idaho and subject to Idaho law.

1.4 Merging Entity Board and Member Approval. The Board of Directors of the Merging Entity, and the Members of the Merging Entity, have approved the merger with and into SNIP and the consummation of the transaction contemplated by this Plan of Merger, upon the terms and subject to the conditions set forth in this Plan of Merger, the Idaho Entity Transactions Act ("**IETA**"), and all other applicable laws, and the respective Articles of Incorporation and Bylaws of the Merging Entity.

1.5 SNIP Board and Member Approval. The Board of Directors of SNIP, and the Members of SNIP, have approved the merger of PAWS with and into SNIP and the consummation of the transaction contemplated by this Plan of Merger, upon the terms and subject to the conditions set forth in this Plan of Merger, the IETA, and all other applicable laws, the Articles of Incorporation and the Bylaws of SNIP.

2. MERGER.

2.1 The Merger. Upon the terms and subject to the conditions of this Plan of Merger, at the Effective Time (as defined in Section 2.2), in accordance with the IETA, the merging entity shall be merged with and into SNIP and the separate existence of PAWS shall thereupon cease. SNIP shall be the surviving corporation in the Merger. No amendments to this public document of the surviving entity are necessary.

IDAHO SECRETARY OF STATE
01/10/2011 05:00
CK: 151 CT: 254201 DL: 125401
1 P 30.00 = 30.00 STINT MERGE # 2

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CK: 151 CT: 254201 DL: 125401
1 P 30.00 = 30.00 STINT MERGE # 2

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2.2 Effective Time of the Merger. The Merger shall become effective as of 12:01 AM, Mountain Time on December 31, 2011, upon a copy of this Plan of Merger, and any other documents necessary to effectuate the Merger in accordance with the IETA, being filed with the Secretary of State of the State of Idaho (the "**Effective Time**").

2.3 Effects of Merger. The Merger shall have the effects set forth in Section 30-18-206 of the IETA, and all other applicable laws.

3. SURVIVING CORPORATION.

3.1 Articles of Incorporation. The Articles of Incorporation of the Surviving Corporation shall be the Articles of Incorporation attached hereto as Exhibit A, and incorporated herein ("**Articles of Incorporation**").

3.2 Bylaws. The Bylaws of the Surviving Corporation shall be the Bylaws attached hereto as Exhibit B, and incorporated herein ("**Bylaws**").

3.3 Directors and Officers. At and after the Effective Time, the directors and officers of SNIP, and the directors of PAWS shall together be the directors and officers of the Surviving Corporation, in each case until their respective successors have been duly elected or appointed and qualified or until their earlier death, resignation or removal in accordance with the Surviving Corporation's Articles of Incorporation and Bylaws.

4. MEMBERSHIP.

4.1 Conversion of Merging Entities Membership. Upon the Effective Time, each member of PAWS shall (without further action of PAWS or SNIP) thereupon be converted into membership in the Surviving Corporation, as set forth in the Articles of Incorporation and Bylaws.

4.2 No Change to SNIP Membership. Upon the Effective Time, each member of SNIP, the Surviving Corporation, will hold membership in the Surviving Corporation immediately after the Merger as held immediately prior to the Merger, subject to the terms and conditions of the Articles of Incorporation and Bylaws.


5. INTERPRETATION.

5.1 Amendment. This Plan of Merger may be amended by an instrument in writing signed on behalf of each of the parties in accordance with Section 30-18-204 of the IETA.

5.2 Notices. All notices and other communications ("**Notices**") under this Plan of Merger (i) shall be in writing, and (ii) shall be addressed or delivered to the following relevant address or at such other address as shall be given in writing by a party to the other:

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| If to "SNIP" | c/o Diane Ayres, President, 1077 S. Garden Pl., Boise, Idaho 83705 |
| If to "PAWS": | c/o Susan Clark, President, P.O. Box 1914, Boise, Idaho 83701 |

The merger has been approved by the Board of Directors of both entities as memorialized by the signatures of the Presidents of each organization, set forth below.


 Susan Clark, President
 PAWS for Life, Inc.

Dated: 12/13/10


 Diane Ayres, President
 Spay Neuter Idaho Pets, Inc.

Dated: 12/15/10