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Agreement and Plan of MergerSECRETARY OF STATE
STATE OF IDAHO

THIS AGREEMENT AND PLAN OF MERGER is entered into to be effective as of the 29 day of December, 2013, between Best Bath Systems, Inc., an Idaho corporation, hereinafter referred to as "Best Bath" and sometimes referred to as the "Surviving Corporation and Oasis Seated Shower, Inc., an Idaho corporation, hereinafter sometimes referred to as "Oasis."

WITNESSETH:

WHEREAS, Best Bath is a duly organized and validly existing corporation in good standing under the laws of the State of Idaho. The Directors of Best Bath are Gary B. Multanen, Susan A. Multanen, Jay M. Multanen and Megan L. Multanen and the shareholders of Best Bath are Gary B. Multanen, Susan A. Multanen, Jay M. Multanen and Megan L. Multanen;

WHEREAS, Oasis is a duly organized and validly existing corporation in good standing under the laws of the State of Idaho. The Directors of Oasis are Gary B. Multanen, Susan A. Multanen, Jay M. Multanen and Megan L. Multanen and the shareholders of Oasis are Gary B. Multanen, Susan A. Multanen, Jay M. Multanen and Megan L. Multanen; and

WHEREAS, in the judgment of the Board of Directors of both Best Bath and Oasis it is deemed advisable and in the best interests of Best Bath and Oasis for Oasis to merge with and into the Best Bath in accordance with the provisions of the Idaho Entity Transactions Act, as set forth in Idaho Code § 30-18-101 et seq.

NOW, THEREFORE, the parties hereto hereby agree as follows:

1. *Approval.* This Agreement and Plan of Merger has been approved by the Board of Directors of both Best Bath and Oasis in accordance with the requirements of the Idaho Code and has been approved by the shareholders of Oasis in accordance with the requirements of the Idaho Code.

2. *Surviving Corporation.* Effective upon the date a Statement of Merger is filed with the Secretary of State for the State of Idaho, hereinafter referred to as the "effective date," Oasis shall be merged with and into Best Bath and thereupon the separate existence of Oasis shall cease. Oasis and Best Bath shall therefore become a single entity which shall be Best Bath and Best Bath shall continue in existence as the Surviving Corporation, in accordance with Idaho law.

3. *Effect of Merger.* On the effective date, the separate existence of Oasis shall cease and all of Oasis's property, rights and privileges, debts and obligations of whatever nature and description shall be transferred to and vested in Best Bath without further act or deed.

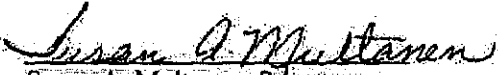
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IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first above written.

Best Bath Systems, Inc., an Idaho corporation

By: 
Gary B. Multanen, President

Attested By:


Susan A. Multanen, Secretary

"Best Bath and Surviving Corporation"

Oasis Seated Shower, Inc., an Idaho corporation

By: 
Gary B. Multanen, President

Attested By:


Susan A. Multanen, Secretary

"Oasis"

IDAHO SECRETARY OF STATE

12/31/2014 05:00

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Agreement and Plan of Merger

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