

ARTICLES OF MERGER

OF

Each of the Corporations Listed on Exhibit A Annexed Hereto

AND

Miles Shoes Meldisco Lakewood, Colorado, Inc.

To the Secretary of State  
State of Idaho

Pursuant to the provisions of the Idaho Business Corporation Act governing the merger of a domestic wholly-owned subsidiary business corporation into its foreign parent business corporation, the foreign parent business corporation hereinafter named does hereby submit the following Articles of Merger.

1. The name of each subsidiary corporation, each of which is a business corporation organized under the laws of the State of Idaho, and which is subject to the provisions of the Idaho Business Corporation Act, is listed on Exhibit A annexed hereto.

2. The name of the parent corporation, which is a business corporation organized under the laws of the State of Colorado, is Miles Shoes Meldisco Lakewood, Colorado, Inc.

3. The number of outstanding shares of each of the corporations listed on Exhibit A annexed hereto is 100, all of which are of one class, and all of which are owned by Miles Shoes Meldisco Lakewood, Colorado, Inc.

4. The following is the Plan of Merger for merging each of the corporations listed on Exhibit A annexed hereto into Miles Shoes Meldisco Lakewood, Colorado, Inc. as approved by resolution of the Board of Directors of Miles Shoes Meldisco Lakewood, Colorado, Inc.

- (1) Miles Shoes Meldisco Lakewood, Colorado, Inc. which is a business corporation of the State of Colorado and is the parent corporation and the owner of all of the outstanding shares of each of the corporations listed on Exhibit A annexed hereto, each of which is a business corporation of the State of Idaho and each of which is a subsidiary corporation, hereby merges each of the corporations listed on Exhibit A annexed hereto into Miles Shoes Meldisco Lakewood, Colorado, Inc. pursuant to the provisions of the Idaho Business Corporation Act and pursuant to the provisions of the laws of the jurisdiction of organization of Miles Shoes Meldisco Lakewood, Colorado, Inc.

**FILED**  
2005 DEC 15 PM 12:33  
SECRETARY OF STATE  
STATE OF IDAHO

IDAHO SECRETARY OF STATE  
12/15/2005 05:00  
ID BC D-ARTICLES OF MERGER OF 07037400 DSN# 927009  
1 @ 30.00 = 30.00 MERGER # 2  
1 @ 20.00 = 20.00 EXPEDITE C # 3

C52558

- (2) The separate existence of each of the corporations listed on Exhibit A annexed hereto shall cease at the effective time and date of the merger pursuant to the provisions of the Idaho Business Corporation Act; and Miles Shoes Meldisco Lakewood, Colorado, Inc. shall continue its existence as the surviving corporation pursuant to the provisions of the laws of the jurisdiction of its organization.
- (3) The issued shares of each of the corporations listed on Exhibit A annexed hereto shall not be converted in any manner, but each said share which is issued as of the effective time and date of the merger shall be surrendered and extinguished.
- (4) The Board of Directors and the proper officers of Miles Shoes Meldisco Lakewood, Colorado, Inc. are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.

5. Miles Shoes Meldisco Lakewood, Colorado, Inc. is the owner of all of the issued shares of each of the corporations listed on Exhibit A annexed hereto, and Miles Shoes Meldisco Lakewood, Colorado, Inc. waived the mailing of a copy of the Plan of Merger in writing.

6. Shareholder approval was not required.

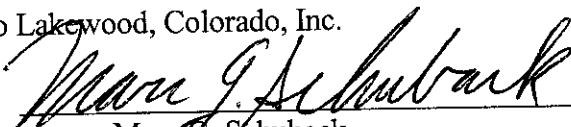
7. The laws of the jurisdiction of organization of Miles Shoes Meldisco Lakewood, Colorado, Inc. permit a merger of an Idaho wholly-owned subsidiary business corporation into a parent business corporation of another jurisdiction and the merger of each of the corporations listed on Exhibit A annexed hereto into Miles Shoes Meldisco Lakewood, Colorado, Inc. is in compliance with the laws of the jurisdiction of organization of Miles Shoes Meldisco Lakewood, Colorado, Inc.

8. The effective time and date in the State of Idaho of the merger herein provided for shall be 11:59 p.m. on December 31, 2005.

Executed on December 9, 2005

Each of the Corporations Listed on Exhibit A annexed hereto

By:   
Name of Officer: Donna Wangenstein  
Title of Officer: Vice President

Miles Shoes Meldisco Lakewood, Colorado, Inc.  
By:   
Name of Officer: Marc G. Schuback  
Title of Officer: Vice President & Assistant Secretary

| STORE # | CORPORATE NAME                                       | STATE | PARENT  | CONTACT ADDRESS                       |
|---------|--|-------|---|---------------------------------------|
| 6871    | MELDISCO/PAY LESS 1000 POCATELLO CRK. RD., ID., INC. | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6851    | MELDISCO/PAY LESS 10355 FAIRVIEW AVE., ID., INC.     | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6853    | MELDISCO/PAY LESS 1100 VISTA AVE., ID., INC.         | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6870    | MELDISCO/PAY LESS 1139 ADDISON AVE. E., ID., INC.    | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6875    | MELDISCO/PAY LESS 1350 POMERELLE AVE., ID., INC.     | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6878    | MELDISCO/PAY LESS 1515 NORTHGATE MILE, ID., INC.     | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6856    | MELDISCO/PAY LESS 1515 W. STATE ST., ID., INC.       | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6877    | MELDISCO/PAY LESS 1705 W. BROADWAY, ID., INC.        | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6891    | MELDISCO/PAY LESS 451 DIENHARD LANE, ID., INC.       | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6852    | MELDISCO/PAY LESS 5230 FRANKLIN RD., ID., INC.       | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6850    | MELDISCO/PAY LESS 660 E. BOISE AVE., ID., INC.       | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6857    | MELDISCO/PAY LESS 7020 W. STATE ST., ID., INC.       | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6892    | MELDISCO/PAY LESS 75 WEST PRAIRIE AVE., ID., INC.    | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6855    | MELDISCO/PAY LESS 7670 FAIRVIEW AVE., ID., INC.      | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6872    | MELDISCO/PAY LESS BLACKFOOT, ID., INC.               | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6862    | MELDISCO/PAY LESS CALDWELL, ID., INC.                | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6861    | MELDISCO/PAY LESS IRONWOOD DR., ID., INC.            | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6890    | MELDISCO/PAY LESS LEWISTON CENTER, ID., INC.         | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6858    | MELDISCO/PAY LESS MERIDIAN, ID., INC.                | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6859    | MELDISCO/PAY LESS W. PULLMAN RD., ID., INC.          | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6863    | MELDISCO/PAY LESS 1215 12TH AVE. SOUTH, IDAHO, INC.  | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 6876    | MELDISCO/PAY LESS 125 EAST 350 NORTH, ID., INC.      | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
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12/12/2005

| STORE # | CORPORATE NAME                                 | STATE | PARENT  | CONTACT ADDRESS                       |
|---------|--|-------|---|---------------------------------------|
| 2603    | MELDISCO K-M COEUR D'ALENE, IDAHO, INC.        | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 2152    | MELDISCO K-M FAIRVIEW AVE., IDAHO, INC.        | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 3800    | MELDISCO K-M IDAHO FALLS, ID., INC.            | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 1975    | MELDISCO K-M LEWISTON, ID., INC.               | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 1919    | MELDISCO K-M NAMPA, ID., INC.                  | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 2165    | MELDISCO K-M POCATELLO, INC.                   | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 2790    | MELDISCO K-M REXBURG, IDAHO, INC.              | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 1831    | MELDISCO K-M TWIN FALLS, IDAHO, INC.           | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 3944    | MELDISCO K-M BURLEY, IDAHO, INC.               | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 4157    | MELDISCO K-M MOUNTAIN HOME, ID., INC.          | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 3668    | MELDISCO K-M SANDPOINT, ID., INC.              | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
| 3894    | MILES MELDISCO K-M AMERICAN BLVD., IDAHO, INC. | ID    | Miles Shoes Meldisco Lakewood, Colorado, Inc. | 933 Macarthur Blvd., Mahwah, NJ 07430 |
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12/12/2005