

ARTICLES OF MERGER

THE UNDERSIGNED, acting pursuant to Idaho Code §§ 30-1-1102, 30-1-1104, 30-1-1106 and 30-1-1107, do hereby execute and deliver in duplicate to the Secretary of State of the state of Idaho, the following Articles of Merger, reflecting the merger of First Lady of Nutrition, Inc., a Nevada corporation ("FLN Nevada"), with and into First Lady of Nutrition, Inc., an Idaho corporation ("FLN Idaho"):

The plan of merger is as follows:

1. The name of each corporation planning to merge is First Lady of Nutrition, Inc., a Nevada corporation, and First Lady of Nutrition, Inc., an Idaho corporation. The name of the surviving corporation is First Lady of Nutrition, Inc.

2. The terms and conditions of the merger are as follows:

2.1. **Effective Date.** This merger shall be effective upon the filing of the properly executed Articles of Merger with the Idaho Secretary of State pursuant to the provisions of Idaho Code § 30-1-1107 (the "Effective Date").

2.2. **Share Exchange.** At the Effective Date each share of common stock of FLN Nevada issued and outstanding immediately before the Effective Date shall, by virtue of the Merger, be converted into one-half (1/2) share of fully paid common stock of FLN Idaho which shall be issued by FLN Idaho. At the Effective Date, certificates evidencing outstanding shares of common stock of FLN Nevada shall evidence the right of the holder thereof to receive certificates for one-half that number of fully paid shares of common stock of FLN Idaho.

2.3. **Surrender of FLN Nevada Certificates.** At the Effective Date, each holder of certificates evidencing outstanding shares of common stock of FLN Nevada shall surrender such certificates to the Secretary of FLN Idaho, who shall act as the transfer agent for such shares to effect the exchange of certificates, and shall be entitled upon such surrender to receive in exchange therefor a certificate or certificates, dated the date of the Effective Date, representing one-half that number of fully paid shares of common stock of FLN Idaho.

2.4. **Merger.** FLN Nevada agrees to merge with and into FLN Idaho, and FLN Idaho agrees to merge FLN Nevada with and into itself, as of the Effective Date. On and after the Effective Date of the contemplated merger:

2.4.1. FLN Idaho shall be the surviving corporation, and shall continue to exist as a domestic corporation under the laws of the state of Idaho, with all of the rights and obligations of such Surviving Corporation as are provided by the Idaho Code.

IDAHO SECRETARY OF STATE
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2.4.2. FLN Nevada shall cease to exist and its property, subject to its liabilities, known or unknown, fixed or contingent, shall become the property of FLN Idaho as the Surviving Corporation by operation of law.

2.5. **Articles of Incorporation and Bylaws.** The Articles of Incorporation and Bylaws of FLN Idaho shall continue as the Articles of Incorporation and Bylaws of the Surviving Corporation.

2.6. **Directors, Officers and Registered Agent.** At the Effective Date, there shall be no change in the directors, officers and registered agent of the Surviving Corporation.

2.7. **Approval.** This Plan and Agreement of Merger shall be submitted to the stockholders of FLN Nevada for approval. If (a) the Merger is approved by the stockholders of FLN Nevada in accordance with the laws of Nevada, and its articles of incorporation and bylaws, and (b) the Agreement of Merger is not thereafter terminated and abandoned as permitted, then the president and secretary of FLN Idaho shall, and are hereby authorized and directed to perform all such further acts and execute and deliver to the proper authorities of Nevada and Idaho for filing all documents, as may be necessary or proper to render effective the merger contemplated by this Plan and Agreement of Merger.

2.8. **Distribution of Assets.** All of the assets of FLN Nevada shall be distributed to FLN Idaho, either formally or by operation of law, as soon as possible following the Effective Date.

2.9. **Amendment or Abandonment of Plan.** Notwithstanding any of the provisions of this Plan and Agreement of Merger, the Directors of either corporation, at any time before or after their approval of this Plan and the Agreement of Merger, and prior to the Effective Date, and for any reason for which they may deem sufficient, shall have the power and authority to either amend or abandon this Plan and the Agreement of Merger.

2.10. **Other Documents.** These Articles of Merger are made pursuant to that certain "Agreement and Plan of Merger" dated 3/5, 2005, entered into and executed by FLN Nevada and FLN Idaho, together with all exhibits thereto.

3. The issued and outstanding shares of each of the corporations are as follows:

<u>CORPORATION</u>	<u>NUMBER OF SHARES OUTSTANDING</u>	<u>NUMBER OF SHARES ENTITLED TO VOTE</u>
FLN Nevada	25,000,000	25,000,000
FLN Idaho	1	1

Neither corporation has, either authorized or outstanding, classes of stock other than its common stock.

4. As to each of the corporations, the total number of common shares voting for and against such Plan, respectively, are as follows:

<u>CORPORATION</u>	<u>TOTAL VOTED FOR</u>	<u>TOTAL VOTED AGAINST</u>
FLN Nevada	25,000,000	0
FLN Idaho	1	0

4.1. The merger was duly approved by the shareholder and director pursuant to Idaho Code § 30-1-1104.

The president/secretary of each corporation, by signing below, hereby certifies that:

The number of outstanding shares of each corporation and the number voting for and against the merger are as set forth above. The terms of the merger are set forth in the Agreement and Plan of Merger, as stated above. The merger had to be approved by two-thirds (2/3) of the shareholders of each corporation. It was approved unanimously by the shareholders of each corporation. The number of shareholders approving the merger therefore exceeded the number required.

Dated: 3/5, 2005

First Lady of Nutrition, Inc., a Nevada corporation

Ann Louise Gittleman
By: Ann Louise Gittleman
Its: President/Secretary

First Lady of Nutrition, Inc., an Idaho corporation

Ann Louise Gittleman
By: Ann Louise Gittleman
Its: President/Secretary

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER ("Merger Agreement"), dated as of *March 5,* (3/5), 2005, is made by and between First Lady of Nutrition, Inc., a Nevada corporation ("FLN Nevada") and First Lady of Nutrition, Inc., an Idaho corporation ("FLN Idaho"). FLN Nevada and FLN Idaho are sometimes collectively referred to herein as the "Constituent Corporations."

RECITALS

A. The respective Boards of Directors of FLN Nevada and FLN Idaho deem it to be in the best interests of each such corporation, and have resolved, that FLN Nevada be merged with and into FLN Idaho (the "Merger") under and pursuant to the laws of the state of Idaho in accordance with the terms and provisions of this Merger Agreement and the Articles of Merger (the "Articles of Merger") substantially in the form of Exhibit A attached hereto;

B. FLN Nevada's authorized capital stock consists of 25,000,000 shares of common stock having no par value. On the date hereof, 25,000,000 of such shares are issued and outstanding;

C. FLN Idaho's authorized capital stock consists of 25,000,000 shares of common stock having no par value. On the date hereof, 1 of such shares is issued and outstanding; and

D. The Constituent Corporations intend that the Merger shall qualify as a plan of reorganization within the provisions of Sections 368 (a)(1)(A) and 368 (a)(2)(E) of the Internal Revenue Code of 1986, as amended.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements contained herein, including Recitals A through and including D, the Constituent Corporations agree as follows:

ARTICLE ITHE MERGER

1.1 Merger. At the Effective Time (as hereinafter defined) of the Merger, FLN Nevada shall merge with and into FLN Idaho. FLN Idaho shall be the surviving corporation (the "Surviving Corporation") in the Merger and shall continue its corporate existence under the laws of the State of Idaho.

1.2 Effective Time of the Merger. The Merger shall become effective upon the filing of the properly executed Articles of Merger with the Idaho Secretary of State pursuant to the provisions of Idaho Code § 30-1-1107 (the "Effective Time"). Subject to the provisions of Section 5.1 herein, such filing shall be made at such time on or after the Closing Date (as hereinafter defined) as shall be determined by the Board of Directors of FLN Idaho, which Closing Date shall be the date on which the stockholders of FLN Nevada have approved this

Merger Agreement in the manner provided by the laws of the State of Nevada and its Articles of Incorporation and Bylaws (the "Closing Date").

1.3 Effect of the Merger. At the Effective Time, (a) the separate existence of FLN Nevada shall cease, and it shall be merged with and into FLN Idaho which, as the Surviving Corporation, shall possess all the rights, privileges, powers and franchises of a public as well as of a private nature, and be subject to all the restrictions, disabilities and duties of each of the Constituent Corporations; and all and singular, the rights, privileges, powers and franchises of the Constituent Corporations, and all property, real, personal and mixed, and all debts due to the Constituent Corporations on whatever account, as well for stock subscriptions and all other things in action or belonging to such Constituent Corporations, shall be vested in the Surviving Corporation; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of the Constituent Corporations, and the title to any real estate vested by deed or otherwise, under the laws of any jurisdiction, in any of the Constituent Corporations, shall not revert or be in any way impaired; but all rights of creditors and all liens upon any property of any of the Constituent Corporations shall be preserved unimpaired, and all debts, liabilities, and duties of the Constituent Corporations shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by it. At any time, or from time to time, after the Effective Time, the last acting officers of FLN Nevada, or the corresponding officers of the Surviving Corporation, may, in the name of FLN Nevada, execute and deliver all such proper deeds, assignments and other instruments and take or cause to be taken all such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest, perfect or confirm in the Surviving Corporation title to and possession of all of the Constituent Corporations' property, rights, privileges, powers, franchises, immunities and interest and otherwise to carry out the purposes of this Merger Agreement.

1.4 Status and Conversion of Capital Stock at Effective Time. At the Effective Time each share of common stock of FLN Nevada issued and outstanding immediately before the Effective Time shall, by virtue of the Merger, be converted into one-half (1/2) share of fully paid common stock of FLN Idaho which shall be issued by FLN Idaho.

1.5 Surrender of Certificates by Stockholders of FLN Nevada. At the Effective Time, certificates evidencing outstanding shares of common stock of FLN Nevada shall evidence the right of the holder thereof to receive certificates for one-half that number of fully paid shares of common stock of FLN Idaho. At the Effective Time, each holder of certificates evidencing outstanding shares of common stock of FLN Nevada shall surrender such certificates to the Secretary of FLN Idaho, who shall act as the transfer agent for such shares to effect the exchange of certificates, and shall be entitled upon such surrender to receive in exchange therefor a certificate or certificates, dated the date of the Effective Time, representing one-half that number of fully paid shares of common stock of FLN Idaho. If any certificate for shares of common stock of FLN Idaho is to be issued in a name other than that in which the certificate representing shares of FLN Nevada surrendered in exchange therefor is registered, it shall be a condition of the issuance thereof that the certificate so surrendered shall be properly endorsed and otherwise be in proper form for transfer and that the person requesting such exchange pay to the transfer

agent any transfer or other taxes required by reason of the issuance of a certificate for shares of FLN Idaho in any name other than that of the registered holder of the certificate surrendered or establish to the satisfaction of the transfer agent that such tax has been paid or is not payable.

ARTICLE II

THE SURVIVING CORPORATION

2.1 Articles of Incorporation. At the Effective Time, the Articles of Incorporation of FLN Idaho shall remain the Articles of Incorporation of the Surviving Corporation until further amended as provided by law.

2.2 Bylaws. At the Effective Time, the Bylaws of FLN Idaho shall remain the Bylaws of the Surviving Corporation until further amended as provided therein.

2.3 Directors and Officers. At the Effective Time, there shall be no change in the directors and officers of the Surviving Corporation.

ARTICLE III

REPRESENTATIONS AND WARRANTIES AND COVENANTS

3.1 Representations and Warranties. Each of the Constituent Corporations, on its own behalf, represents and warrants to the other Constituent Corporation that:

(a) it is a corporation, duly incorporated, validly existing and in good standing under the laws of the State of Nevada, in the case of FLN Nevada, and Idaho, in the case of FLN Idaho;

(b) its authorized and issued and outstanding shares of capital stock is as reflected in the Recitals set forth above;

(c) it has made such inquiries and conducted such investigations with respect to the assets, liabilities, financial records and business affairs of the other Constituent Corporation as it deems appropriate to proceed with the Merger;

(d) all approvals of its Board of Directors required under the laws of Idaho or Nevada, as the case may be, and its Articles of Incorporation and Bylaws, for the approval of the Merger, and, for the execution and delivery of this Merger Agreement by its officers signing this Merger Agreement, have been obtained; and

(e) subject to its obtaining the required approval of the Merger from its stockholders and the compliance with all filing requirements of the Idaho Code and the Nevada Revised Statutes, no further action on its part is required to consummate the Merger.

3.2 Covenants. Each of the Parties, on its own behalf, covenants to the other Party that:

(a) it will diligently proceed to satisfy the requirements of Section 4.1 hereof; and

(b) upon obtaining the required approval of its stockholders, it will do all acts and cause its officers to execute and deliver all documents required of it to fully comply with all filing requirements of Idaho and Nevada in order to consummate the Merger.

ARTICLE IV

STOCKHOLDER APPROVAL AND FILINGS

4.1 Stockholder Approval. FLN Nevada shall call a meeting of its stockholders to be held at the earliest practicable date, upon due notice thereof to, or upon written waiver of notice by, its stockholders to consider and vote upon, or, in the alternative obtain the written consent of all of its stockholders, for approval of the Merger pursuant to this Merger Agreement.

4.2 Filing of Articles of Merger. If (a) the Merger and this Merger Agreement are approved by the stockholders of FLN Nevada in accordance with the laws of Nevada, and its Articles of Incorporation and Bylaws, and (b) this Merger Agreement is not thereafter terminated and abandoned as permitted by Section 5.1 herein, then the Articles of Merger shall be filed with the Idaho Secretary of State pursuant to Section 1.2 herein and the Merger shall be consummated. Required filings shall thereafter be made in the State of Nevada to terminate the existence of FLN Nevada.

ARTICLE V

TERMINATION

5.1 Termination. This Merger Agreement may be terminated and the Merger abandoned at any time prior to the Effective Time, whether before or after the Closing Date, by the mutual consent of the Boards of Directors of the Constituent Corporations.

ARTICLE VI

MISCELLANEOUS

6.1 Binding Agreement. This Merger Agreement shall be binding upon and shall inure to the benefit of the Constituent Corporations and their respective successors and assigns.

6.2 Entire Agreement. This Merger Agreement sets forth the entire understanding among the Constituent Corporations concerning the subject matter of this Merger Agreement and incorporates all prior negotiations and understandings. There are no covenants, promises, agreements, conditions or understandings, either oral or written, among them, or between any two of them, relating to the subject matter of this Merger Agreement other than those set forth

herein. No alteration, amendment, change or addition to the Merger Agreement shall be binding on either Constituent Corporation unless in writing and signed by the party to be charged.

6.3 Joint Preparation. This Merger Agreement is to be deemed to have been prepared jointly by the Constituent Corporations and any uncertainty or ambiguity existing herein, if any, shall not be interpreted against any party, but shall be interpreted according to the application of the rules of interpretation for arm's length agreements.

6.4 Governing Law. This Merger Agreement shall be governed by and construed in accordance with the laws of the State of Idaho.

6.5 Counterparts. This Merger Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which together shall constitute a single instrument.

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

FIRST LADY OF NUTRITION, INC., an
Idaho corporation

FIRST LADY OF NUTRITION, INC., a
Nevada corporation

By: Ann Louise Gittleman
Ann Louise Gittleman, President

By: Ann Louise Gittleman
Ann Louise Gittleman, President