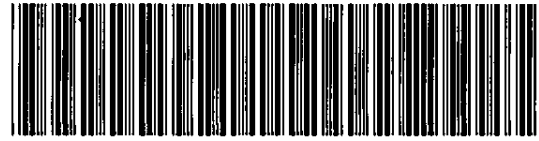


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Marugen USA, Inc. into Marugen Citrus America, Inc.

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<input type="checkbox"/>	Change of Registered Agent
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OTHER FILINGS	
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ARTICLES OF MERGER

of

MARUGEN USA, INC., A FLORIDA CORPORATION

and

MARUGEN CITRUS AMERICA, INC., A FLORIDA CORPORATION

2006 NOV - 1 PM 3: 09

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

These Articles of Merger are adopted by and between MARUGEN USA, INC., a Florida Corporation ("Marugen USA") and MARUGEN CITRUS AMERICA, INC., a Florida Corporation ("Marugen Citrus America"), who state as follows:

1. The above stated corporations adopted a Plan of Merger dated the 26th day of October, 2006, with said Plan of Merger being unanimously adopted and approved by all of the shareholders and directors of Marugen USA and Marugen Citrus America, on the 26th day of October, 2006. A copy of said Plan of Merger is attached hereto as Exhibit "A".

2. Pursuant to and as further set forth in said Plan of Merger, all issued and outstanding shares of Marugen Citrus America stock will be acquired by Marugen USA by means of a merger of Marugen Citrus America into Marugen USA.

3. Marugen USA shall be the surviving corporation upon completion of the Plan of Merger, and Marugen Citrus America shall cease its separate corporate existence.

4. The effective date of the Merger described herein shall be November 1, 2006

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IN WITNESS HEREOF, the parties have set their hands and seals on these Articles of Merger this 26th day of October, 2006.

MARUGEN USA, INC.

By: Takasaki ABE
Print Name: TAKASAKI ABE
Its: President

MARUGEN CITRUS AMERICA, INC.

By: Takasaki ABE
Print Name: TAKASAKI ABE
Its: President

PLAN OF MERGER

This Plan of Merger (the "Plan of Merger"), dated the 26th day of October, 2006, is made by and among MARUGEN USA, INC., a Florida corporation ("Marugen USA"), and MARUGEN CITRUS AMERICA, INC., a Florida corporation ("Marugen Citrus America"), who state as follows:

WHEREAS, Marugen Citrus America is currently a wholly owned subsidiary of Marugen USA.

WHEREAS, Marugen USA is currently a wholly owned subsidiary of Marugen Inryo Industry Co., Ltd, a Japanese Corporation ("Marugen Inryo").

WHEREAS, Marugen Inryo, Marugen USA, and Marugen Citrus America, all desire that Marugen Citrus America merge into Marugen USA, with Marugen USA being the surviving corporation, on the terms, and subject to the conditions set forth in this Plan of Merger.

WHEREAS, the Board of Directors of Marugen USA and Marugen Citrus America have determined that it is advisable that Marugen USA and Marugen Citrus America be merged on the terms and conditions set forth herein, in accordance with 607.1101, et al, Florida Statutes.

NOW THEREFORE, for and in consideration of the sum of ten dollars and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

ARTICLE I RECITALS

The above stated recitals are true and correct and are incorporated herein by reference.

ARTICLE II MERGER

1. For purposes of this Plan of Merger, the term "effective date" shall mean November 1, 2006, that being the date selected by the parties hereto to be the effective date of this merger and as set forth in the Articles of Merger which will be filed with the Florida Secretary of State.

2. On the effective date, Marugen Citrus America shall be merged into Marugen USA. The separate existence of Marugen Citrus America shall cease at the effective date and the existence of Marugen USA shall continue unaffected and unimpaired by the merger, with all rights, privileges, immunities, and franchises, of a public as well as of a private nature, and subject to all of the duties and liabilities of corporations organized under the laws of the State of Florida.

EXHIBIT A

3. As an effect of this merger, and at the effective date, Marugen USA shall possess all of the rights, privileges, immunities, and franchises, of both a public and private nature, of Marugen Citrus America, and shall be responsible and liable for all liabilities and obligations of Marugen Citrus America, all as more particularly set forth in Section 607.1106, et al, Florida Statutes.

4. This Plan of Merger has been unanimously adopted and approved by the shareholders and directors of Marugen USA and Marugen Citrus America pursuant to the laws of the State of Florida.

ARTICLE III TERMS OF THE MERGER

1. Each of the 1,000 shares of the common stock of Marugen Citrus America held by Marugen USA prior to the merger described herein shall, by virtue of the merger and without any action on the part of Marugen Citrus America or their shareholders, be canceled of record simultaneously with the effectiveness of the merger.

2. As soon as practical after the effective date, the shareholder of Marugen Citrus America shall surrender their stock certificates for cancellation and/or reissuance to comply with the terms of the merger stated herein.

3. If at any time after the effective date, any of the corporate parties hereto shall determine that any further conveyances, agreements, documents, instruments, and assurances for any further action is necessary or desirable to carry out the provisions of this Plan of Merger, the appropriate officers of such corporation, as the case may be, whether past or remaining in office, shall execute and deliver any and all proper conveyances, agreements, documents, instruments, and assurances and perform all necessary or proper acts, to carry out the provisions of this Plan of Merger.

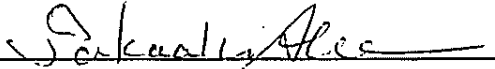
4. Upon the closing of this Plan of Merger, Marugen USA and Marugen Citrus America shall cause their respective officers to execute Articles of Merger which shall be delivered for filing to the Florida Secretary of State. In accordance with 607.1105, Florida Statutes, said Articles of Merger shall specify the effective date as November 1, 2006.

5. At any time before the effective date, this Plan of Merger may be terminated and the merger abandoned by mutual consent of the Boards of Directors of Marugen USA and Marugen Citrus America, notwithstanding favorable action of the shareholders of the respective corporations.

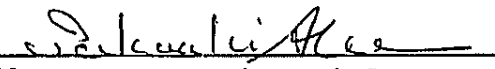
6. At any time before the effective date, this Plan of Merger may be amended by the mutual consent of the Directors of Marugen USA and Marugen Citrus America.

IN WITNESS HEREOF, the parties have executed this Plan of Merger as of the date above written:

MARUGEN USA, INC.

By: 
Print Name: TAKAHIKI ABE
Its: President

MARUGEN CITRUS AMERICA, INC.

By: 
Print Name: TAKAHIKI ABE
Its: President