

Division of Corporations

Florida Department of State
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Katherine Harris, Secretary of State

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MERGER OR SHARE EXCHANGE

RIEDCOR INC.

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ARTICLES OF MERGER
Merger Sheet

MERGING:

SIMPLY THE BEST, INC., a Florida corporation, document number
P00000002144

INTO

RIEDCOR INC., a Florida entity, P02000031121

File date: June 6, 2002

Corporate Specialist: Karen Gibson



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

June 5, 2002

RIEDCOR INC.
1235 WEST FAIRBANKS AVE
ORLANDO, FL 32804

SUBJECT: RIEDCOR INC.
REF: P02000031121

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The current name of the entity is as referenced above. Please correct your document accordingly.

THREE SPOTS STILL NEED CORRECTION- PAGE 1 OF THE PLAN OF MERGER (3RD SENTENCE), THE LAST NAME IN THE HEADING OF THE PLAN AND THE LAST PAGE OF THE PLAN OF MERGER (SIGNATURE PAGE).

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6880.

Karen Gibson
Corporate Specialist

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Letter Number: 902A00036935

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

June 5, 2002

RIEDCOR INC.
1235 WEST FAIRBANKS AVE
ORLANDO, FL 32804

SUBJECT: RIEDCOR INC.
REF: P02000031121

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The current name of the entity is as referenced above. Please correct your document accordingly.

PLEASE REMOVE THE COMMA FROM THIS CORPORATE NAME, THROUGHOUT THE DOCUMENT.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6880.

Karen Gibson
Corporate Specialist

FAX Aud. #: R02000148071
Letter Number: 002A00036840

Division of Corporations - P.O. BOX 6327 - Tallahassee, Florida 32314

Fax Audit Number: H02000148071 2**ARTICLES OF MERGER**

The following articles of merger are submitted in accordance with the Florida Business Corporation Act pursuant to section 607.1105, F.S.

First: The name and jurisdiction of the surviving corporation

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
RIEDCOR Inc. 1235 W. Fairbanks Avenue Orlando, FL 32804 Florida Document/Registration Number: P02000031121	Florida	Corporation
	FEI Number: <u>DI-0637785</u>	

Second: The name and jurisdiction of each merging corporations:

Simply The Best, Inc.. 6220 SOBT, #138 Orlando, FL 32809 Florida Document/Registration Number: P00000002144	Florida	Corporation
	FEI Number: 59-3618936	

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

Fifth: Adoption of Merger by surviving corporation –
The Plan of Merger was adopted by the shareholders of the surviving corporation on April 30 2002.

Sixth: Adoption of Merger by merging corporations
The Plan of Merger was adopted by the shareholders of the merging corporations on April 30, 2002.

Seventh: SIGNATURES FOR EACH CORPORATION

SIGNATURES APPEAR ON THE FOLLOWING PAGE

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SIGNATURES FOR EACH CORPORATIONName of CorporationSignatureTyped Name & Title

RIEDCOR, INC.

Clint Riedeman,
President

Simply the Best, Inc.,

Clint Riedeman,
President

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PLAN AND AGREEMENT OF REORGANIZATION
BY MERGER OF SIMPLY THE BEST, INC.
WITH AND UNTO RIEDCOR INC.
UNDER THE NAME OF RIEDCOR INC.

This is a Plan and Agreement of Merger between SIMPLY THE BEST, Inc. a Florida corporation (hereinafter sometimes referred to as the Merging Corporation) and RIEDCOR Inc. a Florida corporation (hereinafter sometimes referred to as the Surviving Corporation).

ARTICLE 1. PLAN OF MERGER

1.01. A plan of merger of SIMPLY THE BEST and RIEDCOR pursuant to Florida Statutes and Section 368(a) (1) (A) of the Internal Revenue Code, is adopted as follows:

(a) SIMPLY THE BEST shall be merged with and into RIEDCOR, to exist and be governed by the laws of the State of Florida.

(b) The name of the Surviving Corporation shall be RIEDCOR Inc.

(c) When this Agreement shall become effective, the separate corporate existence of SIMPLY THE BEST shall cease, and the Surviving Corporation shall succeed, without other transfer, to all the rights and property of SIMPLY THE BEST and shall be subject to all the debts and liabilities of the Merging Corporation in the same manner as if the Surviving Corporation had itself incurred them. All rights of creditors and all liens on the property of each constituent corporation shall be preserved unimpaired, limited to lien to the property affected by the liens immediately prior to the merger.

(d) The Surviving Corporation will carry on business with the assets of SIMPLY THE BEST, as well as with the assets of RIEDCOR.

(e) Clint Riedeman, the Shareholder of SIMPLY THE BEST (hereinafter referred to as "Shareholder") will surrender all of his shares in the manner hereinafter set forth.

(f) In exchange for the shares of SIMPLY THE BEST surrendered by its Shareholder, the Surviving Corporation will issue and transfer to the Shareholder, on the basis set forth in Article 4 below, shares of its voting common stock.

(g) The Shareholders of RIEDCOR will retain their shares as shares of the Surviving Corporation.

(h) The Articles of Incorporation of RIEDCOR as existing on the Effective Date of the Merger shall continue provided by law.

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Effective Date

1.02. The Effective Date of the Merger shall be the date of filing the Articles of Merger.

ARTICLE 2. REPRESENTATIONS AND WARRANTIES
OF CONSTITUENT CORPORATIONS

Merging Corporation

2.01. As a material inducement to the Surviving Corporation to execute this Agreement and perform its obligations under this Agreement. SIMPLY THE BEST represents and warrants to the Surviving Corporation as follows:

Organization and Standing of Corporation

(a) SIMPLY THE BEST is a corporation duly organized and validly existing and in good standing under the laws of the State of Florida. It has all requisite corporate power and authority to carry on its business as now being conducted, to enter into this Agreement and to carry out and perform the terms and provisions of this Agreement. SIMPLY THE BEST has no subsidiaries and further, has no direct or indirect interest, either by way of stock ownership or otherwise, in any other firm, corporation, association or business.

Capitalization and Indebtedness for Borrowed Moneys

(b) (1) SIMPLY THE BEST is duly and lawfully authorized, by its Articles of Incorporation, as amended to issue 100 shares of capital stock, at \$1.00 par value of which 20 shares are now validly issued and outstanding. Further, SIMPLY THE BEST has no other authorized series at class of stock. All the outstanding shares of SIMPLY THE BEST capital stock have been duly authorized and validly issued and are fully paid and nonassessable.

(2) There are no outstanding subscriptions, options, warrants, calls, contracts, demands, commitments, convertible securities, or other agreements or arrangements of any character or nature whatever under which SIMPLY THE BEST is or may be obligated to issue or purchase shares of its capital stock.

Ownership of SIMPLY THE BEST Capital Stock

(c) The Shareholder is, and at the time at the closing on the closing date will be, the lawful owner of the shares of capital stock SIMPLY THE BEST, free and clear of all liens, claims, encumbrances, and restrictions of every kind; Shareholder has full legal right, power, and authority to sell, assign, and transfer his shares of capital stock of SIMPLY THE BEST; and the delivery of such shares to RIEDCOR pursuant to the

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provisions of this Agreement will transfer valid title thereto, free and clear of all liens, encumbrances, claims, and restrictions of every kind.

Financial Statement

(d) SIMPLY THE BEST has furnished REIDCOR with an unaudited balance sheet of SIMPLY THE BEST as of March 31, 2002, (hereinafter referred to as the Balance Sheet), and the related Statement of Income and Retained Earnings for the period ended March 31, 2002. All such financial statements present fairly the financial condition of SIMPLY THE BEST at such date, and the results of its operations for the period therein specified applied upon basis consistent with prior accounting periods. SIMPLY THE BEST owes no taxes based upon income of taxable years prior to the calendar year 2002 and the Balance Sheet reflects liability for taxes based upon income for the calendar year 2001. All required tax returns of SIMPLY THE BEST have been accurately prepared and duly and timely filed. Any deficiencies or assessments resulting from any examinations by the Internal Revenue Service or other federal, state, or local taxing authorities have been duly paid or are properly reflected in the Balance Sheet.

Present Status

(e) SIMPLY THE BEST has not, since March 31, 2002:

(1) Incurred any obligations or liabilities absolute, accrued, contingent or otherwise and whether due or to become due except current liabilities incurred in the ordinary course of business, none of which adversely affects the business or prospects of SIMPLY THE BEST;

(2) Discharged or satisfied any liens or encumbrances or paid any obligation or liability, absolute, accrued, contingent or otherwise and whether due or to become due other than current liabilities shown on the Balance Sheet and current liabilities incurred since the close of business on the date of the Balance Sheet, in each case, in the ordinary course of business;

(3) Declared or made any payment or distribution to its Shareholder or purchased or redeemed, or obligated itself to purchase or redeem, any of its shares of capital stock, or other securities;

(4) Mortgaged, pledged, or subjected to lien, or any other encumbrances or charges, any of its assets, tangible or intangible;

(5) Sold or transferred any of its assets except for inventory sold in the ordinary course of business;

(6) Suffered any damage, destruction, or loss (whether or not covered by insurance) affecting the properties, business, or prospects of SIMPLY THE BEST, or waived any rights of substantial value;

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(7) Entered into any transaction other than in the ordinary course of business; or

(8) Encountered any labor difficulties or labor union organizing activity or loss of key employees that will adversely affect the business or prospects of SIMPLY THE BEST.

Litigation

(f) There are no legal actions, suits, arbitrations, or other legal or administrative proceedings pending or threatened against SIMPLY THE BEST which would affect it, its properties, assets, or business; and neither SIMPLY THE BEST nor the Shareholder is aware of any facts which to its or their knowledge might result in any action, suit, arbitration, or other proceeding which in turn might result in any material adverse change in the business or condition (financial or otherwise) of SIMPLY THE BEST or its properties or assets. SIMPLY THE BEST is not in default with respect to any judgment, order, or decree of any court or any government agency or instrumentality.

Compliance With the Laws and Other Instruments

(g) The business operation of SIMPLY THE BEST has been and is being conducted in accordance with all applicable laws, rules and regulations of all authorities. SIMPLY THE BEST is not in violation of, or in default under, any term or provision of its Articles of Incorporation, as amended, or its Bylaws, as amended, or of any lien mortgage, lease, agreement, instrument, order, judgment, or decree or subject to any restriction, contained in any of the foregoing, of any kind or character which materially affects in any adverse way the business, properties, assets, or prospects of SIMPLY THE BEST or which would prohibit SIMPLY THE BEST from entering into this Agreement or prevent consummation of the exchange of securities contemplated by this Agreement.

Title to Properties and Assets

(h) SIMPLY THE BEST has good and marketable title to all of its properties and assets, including without limitation those reflected on the Balance Sheet and those used or located on property controlled by SIMPLY THE BEST in its business on March 31, 2002, and acquired thereafter (except assets sold in the ordinary course of business). The building and equipment of SIMPLY THE BEST are in good condition and repair, reasonable wear and tear excepted. SIMPLY THE BEST has not been, to the knowledge of any officer of SIMPLY THE BEST, threatened with any action or proceeding under any building or zoning ordinance, regulation, or law.

(i) Prior to the Closing Date, the Shareholder will have delivered to REIDCOR a separate Schedule of Assets, specifically referring to this paragraph containing:

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(1) A true and complete legal description of all real properties which SIMPLY THE BEST owns or in which SIMPLY THE BEST has a leasehold interest, together with a description of each indenture, lease, sublease or any instrument under which SIMPLY THE BEST claims or holds such leasehold interest. SIMPLY THE BEST has good and valid title or leasehold interests in such properties and all such instruments are in effect and enforceable according to their respective terms;

(2) A true and complete list of accounts receivables;

(3) A true and complete list of all capitalized machinery, tools, equipment, and rolling stock owned by SIMPLY THE BEST, setting forth all liens, claims, encumbrances, charges, restrictions, covenants, and conditions;

(4) A true and complete description of all machinery, tools, equipment, and rolling stock held or used by SIMPLY THE BEST under lease, license, or similar arrangement, with a description of each indenture, lease, sublease, license, agreement, or other instrument pursuant to which such items are held or used by SIMPLY THE BEST. SIMPLY THE BEST has good and valid leasehold interests in such properties and such instruments are in effect and are enforceable according to their respective terms; or

(5) A complete schedule of all fire and other casualty and liability policies of SIMPLY THE BEST in effect at the time of delivery of said schedule.

Patents and Related Rights

(j) To the knowledge of SIMPLY THE BEST, it is not infringing upon or otherwise acting adversely to any copyrights, trademarks, trademark rights (patents, patent rights, or licenses owned by any person or persons. and there is no such claim or pending or threatened action with respect thereto. SIMPLY THE BEST is not obligated or under any liability whatever to make any payments by way of royalties, fees, or otherwise to any owner, licensor of or other claimant to, any patent, trademark, trade name, copyright or other intangible assets, with respect to the use thereof or in connection with the conduct of its business, or otherwise.

Creator's Arrangements

SIMPLY THE BEST has not made any assignment for the benefit of creditors, nor has any involuntary or voluntary petition in bankruptcy been filed against or by SIMPLY THE BEST.

Records

(1) The books of account, minute books, stock certificate books, and stock transfer ledgers of SIMPLY THE BEST are complete and correct, and there have been no

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transactions involving the business of SIMPLY THE BEST which properly should have been set forth in said respective books, other than those set forth therein.

Brokers or Finders

{m} All negotiations on the part of SIMPLY THE BEST relative to this Agreement and the transaction contemplated hereby have been carried on by SIMPLY THE BEST without the intervention of any parson as the result of any act of SIMPLY THE BEST in such manner as to give rise to any valid claim against SIMPLY THE BEST or RIEDCOR for a brokerage commission, finder's fee, or other like payment, and any such claim shall be a liability of SIMPLY THE BEST or RIEDCOR.

Absence of Certain Changes or Events

{n} Since March 31, 2002 there has not been any material adverse change in, or event or condition materially and adversely affecting, the condition (financial or otherwise), properties, assets, liabilities, or to the knowledge of SIMPLY THE BEST, the business or prospects of SIMPLY THE BEST.

Surviving Corporation

2.02. As a material inducement to SIMPLY THE BEST to execute this Agreement and perform its obligations under this Agreement, RIEDCOR represents and warrants to SIMPLY THE BEST as follows:

Organization and Standing

(a) RIEDCOR is a corporation duly organized and validly existing and in good standing under the laws of the State of Florida. It has all requisite corporate power and authority to carry on its business as now being conducted, to enter into this Agreement and to carry out and perform the terms and provisions of this Agreement. RIEDCOR has no subsidiaries and, further, has no direct or indirect interest, either by way of stock ownership or otherwise, in any other firm, corporation, association or business.

RIEDCOR Authority

(b) The execution, delivery, and performance of this Agreement have been duly authorized by all requisite corporate action. This Agreement constitutes a valid and binding obligation of RIEDCOR in accordance with its terms (except as limited by bankruptcy, insolvency or other laws affecting the enforcement of creditors' rights). No provisions of the Articles of Incorporation and any amendments thereto, Bylaws and any amendments, minutes or share certificates of RIEDCOR, or of any contract to which RIEDCOR is a party or otherwise bound, prevents RIEDCOR from delivering good title to its shares of such capital stock in the manner contemplated hereunder.

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Financial Statement

(c) RIEDCOR has furnished SIMPLY THE BEST with an unaudited interim balance sheet of RIEDCOR as at March 31, 2002 and shareholders' equity for the period specified therein. All such financial statements present fairly the financial condition of RIEDCOR at such date, and applied on a basis consistent with prior accounting periods.

Status of Stock to be Issued by RIEDCOR

(d) All of the shares of RIEDCOR's common stock to be issued to the Shareholder pursuant to this Agreement will when so issued be validly issued and outstanding, fully paid, and nonassessable.

Absence of Certain Changes or Events.

(e) Since March 31, 2002 there has not been any material adverse change in, or event or condition materially and adversely affecting the condition (financial or otherwise), of its properties, assets, liabilities, or to the knowledge of any officer of RIEDCOR, the business or prospects of RIEDCOR.

Litigation

(f) There are no actions, suits, or proceedings pending or, to the knowledge of any officer of RIEDCOR, threatened against RIEDCOR which would materially and adversely affect RIEDCOR, its respective properties or assets, or the conduct of its business.

Brokers or Finders.

(g) All negotiations on the part of RIEDCOR relative to this Agreement and the transaction contemplated hereby have been carried on by RIEDCOR without the intervention of any person as the result of any act of RIEDCOR in such manner as to give rise to any valid claim against RIEDCOR for a brokerage commission, finder's fee or other like payment, and any such claim shall be a liability of RIEDCOR and not of SIMPLY THE BEST.

Securities

(h) The parties will mutually arrange for and manage for all necessary procedures under the retirements of federal and Florida securities laws and the related supervisory commissions to the end that this plans properly processed to comply with registration formalities, or to take full advantage of any appropriate exemptions from registration, and to otherwise be in accord with all antifraud restrictions in this area.

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ARTICLE 3. COVENANTS, ACTIONS AND
OBLIGATIONS PRIOR TO THE EFFECTIVE DATE

Interim Conduct of Business: Limitations

3.01 Except as limited by this paragraph 3.01, pending consummation of the merger, the corporation may consolidate their business activities may conduct business jointly as RIEDCOR; or each of the corporations may carry on its business in substantially the same manner as before and will use it best efforts to maintain its business organization intact, to retain its present employees, and to maintain its relationships with suppliers and other business contacts. Except with the prior consent in writing of RIEDCOR pending consummation of the merger, SIMPLY THE BEST shall not:

- (a) Declare or pay any dividend or make any other distribution on its shares.
- (b) Create or issue any indebtedness for borrowed money.
- (c) Enter into any transaction other than those involved in carrying on its ordinary course of business.

Submission to Shareholders.

3.02. This Agreement shall be submitted separately to the Shareholders of the constituent corporations in the manner provided by the laws of the State of Florida.

Conditions Precedent to Obligations of SIMPLY THE BEST

3.03. Except as may be expressly waived in writing by SIMPLY THE BEST, all of the obligations of SIMPLY THE BEST under this Agreement are subject to the satisfaction, prior to or on the Effective Date, of each of the following conditions by RIEDCOR:

- (a) The representations and warranties made by REIDCOR to SIMPLY THE BEST in Article 2 of this Agreement and in any document delivered pursuant to this Agreement shall be deemed to have been made again on the Effective Date and shall then be true and correct in all material respects. If RIEDCOR shall have discovered any material error, misstatement, or omission in those representations and warranties on or before the Effective Date it shall report that discovery immediately to SIMPLY THE BEST and shall either correct the error, misstatement, or omission or obtain a written waiver from SIMPLY THE BEST.

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(b) RIEDCOR shall have performed and complied with all agreements and conditions required by this Agreement to be performed and complied with by it prior to or on the Effective Date.

(c) No action or proceeding by any governmental body or agency shall have been threatened, asserted, or instituted to restrain or prohibit the carrying out of the transaction contemplated by this Agreement.

(d) All corporate and other proceedings and action taken in connection with the transactions contemplated by this Agreement and all certificates, opinions, agreements, instruments, and documents shall be satisfactory in form and substance to counsel for SIMPLY THE BEST.

Conditions Precedent to Obligations of RIEDCOR

3.04. Except as may be expressly waived in writing by RIEDCOR, all of the obligations of RIEDCOR under this Agreement are subject to the satisfaction, prior to or on the Effective Date, of each of the following conditions by SIMPLY THE BEST.

(a) The representations and warranties made by SIMPLY THE BEST to RIEDCOR in Article 2 of this Agreement and in any document delivered pursuant to this Agreement shall be deemed to have been made again on the Effective Date and shall then be true and correct. If SIMPLY THE BEST shall have discovered any material error, misstatement, or omission in those representations and warranties on or before the Effective Date, it shall report that discovery immediately to RIEDCOR and shall either correct the error, misstatement or omission or obtain a written waiver from RIEDCOR.

(b) SIMPLY THE BEST shall have performed and complied with all agreements and conditions required by this Agreement to be performed and complied with by it prior to or on the Effective Date.

(c) No action or proceeding by any governmental body or agency shall have been threatened, asserted, or instituted to restrain or prohibit the carrying out of the transaction contemplated by this Agreement.

ARTICLE 4. MANNER OF CONVERTING SHARES

Manner

4.01. The holder of shares of SIMPLY THE BEST shall surrender his shares to Craig S. Pearlman Esq. as transfer agent, promptly after the Effective Date, in exchange for shares of the Surviving Corporation to which they are entitled under this Article 4.

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Closing

4.02. At the time of the delivery by the Shareholder of capital stock of SIMPLY THE BEST as provided herein, and the delivery by RIEDCOR of its, shares of Common Stock, as provided herein, hereinafter called the Effective Date, and the acts of delivery are considered conditions of closing and are sometimes referred to as the Closing. The Effective Date under this Agreement shall be that date determined by the parties. The closing shall be held at the offices of Killgore, Pearlman, Stamp, Ornstein & Squires P.A., 2 South Orange Avenue, 5th Floor, Orlando, Florida 32801, unless another time or place is mutually agreed upon by the parties.

4.03. (a) The Shareholder shall be entitled to receive 40 shares of voting common stock of the Surviving Corporation, \$1.00 par value or such other amount as shall represent 66.66% of the total outstanding common stock of the Surviving Corporation.

ARTICLE 5. DIRECTORS AND OFFICERSDirectors And Officers of Survivor

5.01. (a) The present Board of Directors of RIEDCOR shall continue to serve as the Board of Directors of the Surviving corporation until the next annual meeting or until their successors have been elected and qualified.

(b) If a vacancy shall exist on the Board of Directors of the Surviving Corporation on the Effective Date of the Merger, the vacancy may be filled as provided in the By-Laws of the Surviving Corporation.

(c) All persons who as of the Effective Date of the Merger shall be executive or administrative officers of RIEDCOR shall remain as officers of the surviving Corporation until the Board of Directors of the Surviving Corporation shall determine otherwise. The Board of Directors of the Surviving Corporation may elect or appoint additional officers as it deems necessary.

ARTICLE 6. BYLAWSBylaws of Survivor

6.01. The Bylaws of RIEDCOR, as existing on the Effective Date of the merger, shall continue in full force as the Bylaws of the Surviving Corporation until altered, amended or repealed as provided in the Bylaws or as provided by law.

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ARTICLE 7. NATURE AND SURVIVAL OF WARRANTIES,
INDEMNIFICATION, AND EXPENSES OF NONSURVIVOR

Expenses

7.03. RIEDCOR shall pay all expenses in connection with and arising out of this Agreement and the transactions contemplated by this Agreement, including without limitation all fees and expenses of Killgore, Pearlman, Stamp, Ornstein & Squires P.A., and any accountants.

ARTICLE 8. TERMINATION

8.01. This Agreement may be terminated and the Merger may be abandoned at any time prior to the filing of the Articles of Merger with the Secretary of State, notwithstanding the approval of the Shareholders of either of the constituent corporations:

(a) By mutual consent of the Board of Directors of the constituent corporations;

(b) At the election of the Board of Directors of either constituent corporation if;

(1) The number of Shareholders of either constituent corporation or of both, dissenting from the merger shall be so large as to make the Merger in the opinion of either Board of Directors, inadvisable or undesirable;

(2) Any material litigation or proceeding shall be instituted or threatened against either constituent corporation or any of its assets, that, in the opinion of either Board of Directors, renders the Merger inadvisable or undesirable;

(3) Any legislation shall be enacted that, in the opinion of either Board of Directors, renders the Merger inadvisable or undesirable; or

(4) Between the date of this Agreement and the Effective Date, there shall have been in the opinion of either Board of Directors, any materially adverse change in the business or condition, financial or otherwise of either constituent corporation.

(c) At the election of the Board of Directors of SIMPLY THE BEST, if the commissioner of the Internal Revenue shall not have ruled, in substance, that for federal income tax purposes the Merger will qualify as a reorganization under section 368(a)(1)(A) of the Internal Revenue Code and that no gain or loss will be recognized to the Shareholders of SIMPLY THE BEST on the exchange of their common stock for stock of the Surviving Corporation.

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(d) At the election of the Board of Directors of RIEDCOR, if without the prior consent in writing of RIEDCOR, SIMPLY THE BEST shall have:

(1) Declared or paid any other dividend or made any other distribution on its Shares;

(2) Created or issued any indebtedness for borrowed money; or

(3) Entered into any transaction other than those involved in carrying on its business in the usual manner.

Notice of and Liability on Termination

8.02. If an election is made to terminate this Agreement and abandon the merger:

(a) The President or any Vice President of the constituent corporation whose Board of Directors has made the election shall give immediate written notice of the election to the other constituent corporation.

(b) On the giving of notice as provided in subparagraph (a), this Agreement shall terminate and the proposed Merger shall be abandoned, and except for payment of costs and expenses incident to this Agreement, there shall be no liability on the part of either constituent corporation as a result of the termination and abandonment.

ARTICLE 9. INTERPRETATION ENFORCEMENT

9.01 SIMPLY THE BEST agrees that from time to time, as and when requested by the surviving corporation or by its successors or assigns, it will execute and deliver or cause to be executed and delivered all deeds and other instruments. SIMPLY THE BEST further agrees to take or cause to be taken any further or other actions as the surviving corporation may deem necessary or desirable to vest in, to perfect in, or to conform of record or otherwise to the Surviving corporation title to and possession of all the property rights, privileges, powers, and franchises referred to in Article 1 of this Agreement, and otherwise to carry out the intent and purposes of this Agreement.

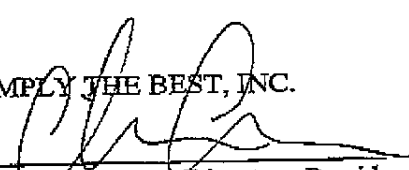
9.02. This Agreement shall be binding and enforceable upon the parties hereto and their respective successors or assigns. This Agreement may be amended or modified, and any of its terms or provisions hereof may be waived, but only by written instrument, executed by the parties. The failure of either party to require the performance of any provisions herein or as of the exercise of any option or right herein contained shall not be construed as a waiver or relinquishment for the failure of such covenant, right or option, but the same shall remain in full force and effect unless the contrary position is expressed in writing. In the event either party is required to enforce this Agreement, the prevailing party shall be reimbursed all costs in connection with its efforts to enforce this

Fax Audit No. H02000148071 2

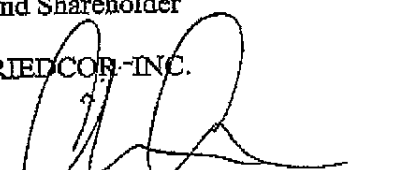
Agreement, including but not limited to reasonable attorney fees, whether suit be brought or not. The Agreement sets forth all of the covenants, promises, agreements and conditions and understandings between the parties and there are no covenants, promises, agreements, conditions or understandings either oral or written, between the parties hereto other than those set forth herein. If any of the provisions of this Agreement shall not be effected thereby, and the remaining terms, covenants and conditions of this Agreement shall be valid and enforceable to the fullest extent permitted by law or equity. The laws of the State of Florida shall govern any disputes in the connection with this Agreement. Venue for this Agreement shall be in Orange County Florida. The parties hereto agree to execute any other papers and to do all other things reasonably requested by the other party to give full effect to this Agreement.

IN WITNESS WHEREOF, this Agreement was executed on the 30 day of April, 2002.

SIMPLY THE BEST, INC.


Clint Riedeman, Director, President
and Shareholder

RIEDCOR-INC.


Clint Riedeman, Director, President
and Shareholder