

P99000062920

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FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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*****78.75 *****78.75

December 26, 2000

FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

Re: Merger of Perfumery Nashville, Inc. into Perfumery Nily, Inc. (the "Merger")

Ladies and Gentlemen:

Enclosed please find the following documents to effect the merger, pursuant to Section 607.1105 of the Florida Business Corporation Act, of Perfumery Nashville, Inc., a Tennessee corporation ("Perfumery Nashville"), with and into Perfumery Nily, Inc., a Florida corporation ("Perfumery Nily"):

1. Duplicate originals of the Articles of Merger of Perfumery Nashville into Perfumery Nily.
2. Two copies of the Plan of Merger of Perfumery Nashville into Perfumery Nily.
3. Check for \$78.75 to cover the filing and certification fees for these documents.

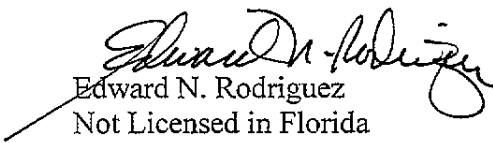
Please provide me with a certified copy of the merger documents. If you have any questions, please contact me.

Sincerely,

EFFECTIVE DATE

12-31-00

Merger
1-8-01
ent


Edward N. Rodriguez
Not Licensed in Florida

Enclosures

cc: Perfumery Nily, Inc. (w/o enclosures)

ARTICLES OF MERGER
Merger Sheet

MERGING:

PERFUMERY NASHVILLE, INC., a Tennessee corporation not qualified in
Florida

INTO

PERFUMERY NILY, INC., a Florida entity, P99000062920

File date: December 27, 2000, effective December 31, 2000

Corporate Specialist: Doug Spitler

**ARTICLES OF MERGER
OF
PERFUMERY NASHVILLE, INC.,
A TENNESSEE CORPORATION,
INTO
PERFUMERY NILY, INC.,
A FLORIDA CORPORATION**

EFFECTIVE DATE
12-31-00

FILED
00 DEC 27 PM 4:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to Section 607.1105 of the Florida Business Corporation Act, Perfumery Nily, Inc., a Florida corporation ("Perfumery Nily" or the "Parent Corporation"), hereby adopts the following Articles of Merger for the purpose of merging Perfumery Nashville, Inc., a Tennessee corporation ("Perfumery Nashville" or the "Subsidiary Corporation"), into Perfumery Nily (the "Merger"):

FIRST: Plan of Merger:

1. The name of the parent corporation is Perfumery Nily, Inc., and the name of the subsidiary corporation is Perfumery Nashville, Inc. The Subsidiary Corporation shall be merged with and into the Parent Corporation with the Parent Corporation as the surviving corporation (the "Merger").
2. Upon the effectiveness of the Merger, each share of the Subsidiary Corporation shall, by virtue of the Merger, and without any action on the part of the holder thereof, be cancelled. The articles of incorporation of the Parent Corporation shall be the articles of incorporation of the surviving corporation.
3. The Subsidiary Corporation is a wholly owned subsidiary of the Parent Corporation.
4. The Merger shall be effected by the filing of articles of merger with the Tennessee Secretary of State and the Florida Department of State.

SECOND: The effective date of the Merger shall be December 31, 2000.

THIRD: The approval of the shareholder of Perfumery Nily and the Subsidiary Corporation was not required.

FOURTH: The sole director of Perfumery Nily adopted the plan of merger on December 12, 2000.

IN WITNESS WHEREOF, Perfumery Nily, Inc., has caused these Articles of Merger to be executed on its behalf on December 12, 2000.

PERFUMERY NILY, INC.

By: 
Nily Falic,
President

PLAN OF MERGER

THIS PLAN OF MERGER, providing for the merger of Perfumery Nily, Inc., a Florida corporation (the "Parent Corporation"), and its wholly owned subsidiary Perfumery Nashville, Inc., a Tennessee corporation ("Perfumery Nashville" or "Subsidiary Corporation"), is adopted as of December 12, 2000, by the sole director of the Parent Corporation:

Section I

Names of Parent and Subsidiary Corporation

The name of the parent corporation is Perfumery Nily, Inc., and the name of the subsidiary corporation is Perfumery Nashville, Inc. The Subsidiary Corporation shall be merged with and into the Parent Corporation with the Parent Corporation as the surviving corporation (the "Merger").

Section II

Conversion of Shares of Subsidiary Corporation

Upon the effectiveness of the Merger, each share of the Subsidiary Corporation shall, by virtue of the Merger, and without any action on the part of the holder thereof, be cancelled. The articles of incorporation of the Parent Corporation shall be the articles of incorporation of the surviving corporation.

Section III

No Other Shareholders of Subsidiary Corporation

The Subsidiary Corporation is a wholly owned subsidiary of the Parent Corporation.

Section IV

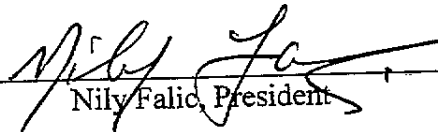
Effective Date

The Merger shall be effected by the filing of articles of merger with the Tennessee Secretary of State and the Florida Department of State. The Merger shall be effective on December 31, 2000.

IN WITNESS WHEREOF, the Sole Director of Perfumery Nily, Inc., has adopted this Plan of Merger as of December 12, 2000.

SOLE DIRECTOR

By: _____


Nily Falic, President