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Form PTO-1594 (Rev. 10/02) OMB No. 0651-0027 (exp. 6/30/2005) Tab settings

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DEPARTMENT OF COMMERCE U.S. Patent and Trademark Office

To the Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

1. Name of conveying party(ies): First Choice Solutions, Inc. Individual(s) Association General Partnership Limited Partnership Corporation-State Utah Other

2. Name and address of receiving party(ies) Name: First Choice Solutions, Inc. Internal Address: Street Address: 5215 Wiley Post Way, Suite 400 City: Salt Lake City State: UT Zip: 84116 Individual(s) citizenship Association General Partnership Limited Partnership Corporation-State Delaware Other

3. Nature of conveyance: Assignment Merger Security Agreement Change of Name Other Execution Date: 3 Jun 04

4. Application number(s) or registration number(s): A. Trademark Application No.(s) 78/254,742; 76/037,446; 78/254,737; 78/254,730 78/254,745 Additional number(s) attached

B. Trademark Registration No.(s) 2,586,792; 2,554,957

5. Name and address of party to whom correspondence concerning document should be mailed: Name: Karl R. Cannon Internal Address: Clayton, Howarth & Cannon, PC 03/01/2005 6TGM11 00000086 78254742 40.00 OP 150.00 OP Street Address: P.O. Box 1909 City: Sandy State: UT Zip: 84091

6. Total number of applications and registrations involved: 7 7. Total fee (37 CFR 3.41): \$ 190.00 Enclosed Authorized to be charged to deposit account

8. Deposit account number: 50-0836 FEB 17 AM 7:48 OPR/FINANCE

DO NOT USE THIS SPACE

9. Signature. Karl R. Cannon Name of Person Signing Signature Date Feb. 15, 2005 Total number of pages including cover sheet, attachments, and document: 20

Certificate of Deposit Under 37 C.F.R. § 1.8 I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, postage prepaid, in an envelope addressed to Mail Stop ASSIGNMENT RECORDATION SERVICES, Director of the US Patent and Trademark Office, P.O. Box 1450, Alexandria, Virginia 22313-1450, on the 17 day of February, 2005.

Karl R. Cannon, Registration No. 36,468 Attorney for Applicant/Registrant

TRADEMARK REEL: 003126 FRAME: 0504

Delaware

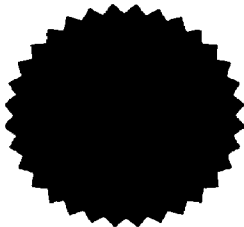
PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF OWNERSHIP, WHICH MERGES:

"FIRST CHOICE SOLUTIONS, INC.", A UTAH CORPORATION, WITH AND INTO "FIRST CHOICE SOLUTIONS, INC." UNDER THE NAME OF "FIRST CHOICE SOLUTIONS, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE THIRD DAY OF JUNE, A.D. 2004, AT 12:43 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 3149613

DATE: 06-03-04

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TRADEMARK
REEL: 003126 FRAME: 0505

FIRST CHOICE SOLUTIONS, INC.

CERTIFICATE OF OWNERSHIP AND MERGER

Pursuant to Section 253 of the Delaware General Corporation Law (the "DGCL"), the undersigned corporation executes the following certificate of ownership and merger (the "Certificate"):

First Choice Solutions, Inc., a Utah corporation ("*First Choice UT*"), does hereby certify:

FIRST: That First Choice UT, formerly known as Audio Claims Solutions, Inc., was incorporated in Utah on February 2, 1998, pursuant to the Utah Revised Business Corporation Act ("*URBCA*").

SECOND: That First Choice Solutions, Inc., a Delaware corporation ("*First Choice DE*"), was incorporated on May 5, 2004 pursuant to the DGCL, the provisions of which permit a parent corporation organized and existing under the laws of another state to merge with and into a subsidiary corporation organized and existing under the laws of Delaware.

THIRD: That First Choice UT owns all of the outstanding shares of each class of stock of First Choice DE.

FOURTH: That First Choice UT, by the following resolutions of its Board of Directors, duly adopted on June 2, 2004, authorized the merger of First Choice UT with and into First Choice DE:

WHEREAS, the Company's Board of Directors desires that the Company be merged with and into First Choice Solutions, Inc., a Delaware corporation;

WHEREAS, the Company's Board of Directors deems the Merger to be in the best interest of the Company and its shareholders; and

WHEREAS, the Company is the legal and beneficial owner of all of the outstanding shares of capital stock of First Choice DE.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors approves the merger of the Company with and into First Choice DE (the "*Merger*"), effective upon the filing of an appropriate Certificate of Ownership and Merger embodying these resolutions with the Secretary of State of Delaware and appropriate Articles of Merger with the Utah Division of Commerce, Division of Corporations and Commercial Code, and subject to the approval of the shareholders of the Company as required pursuant to the URBCA.

RESOLVED FURTHER, that the terms and conditions of the Merger shall be as set forth in the Agreement and Plan of Merger (the "*Merger Agreement*") attached hereto as *Exhibit A*, including without limitation the

provisions governing the issuance of shares (and rights to acquire shares) of the capital stock of First Choice DE to the holders of shares (and rights to acquire shares) of the capital stock of the Company, and the Merger Agreement is hereby approved.

RESOLVED FURTHER, that the Board of Directors of the Company recommends that the shareholders of the Company approve the Merger, as proposed, and that the proposed Merger be submitted to the shareholders of the Company for approval, and that upon receiving the unanimous written consent of the shareholders, the proposed Merger be approved.

RESOLVED FURTHER, that the officers of the Company are authorized to proceed in their discretion to complete the Merger substantially in accordance with the terms of the Merger Agreement, and that the officers of the Company are authorized to submit the proposed Merger to the shareholders of the Company for approval and to negotiate and to cause to be prepared and to execute and deliver such other documents, instruments, and certificates, including, but not limited to, an appropriate Certificate of Ownership and Merger and Articles of Merger, as they, in their sole discretion, deem necessary or appropriate to consummate the Merger and the transactions contemplated by the Merger Agreement and to comply with all applicable federal and state laws, statutes, rules, regulations, and ordinances.

RESOLVED FURTHER, that the Board of Directors hereby approves and ratifies all actions that have been taken to date by all officers of the Company in the name and on behalf of the Company in connection with the Merger and the negotiation of the Merger Agreement.

RESOLVED FURTHER, that the Board of Directors hereby authorizes and directs each of the officers of the Company to carry out and into effect each of the foregoing resolutions and to take all actions, as they deem necessary or advisable in order to carry out or give effect to the foregoing resolutions, and all acts of the officers of the Company prior to the date hereof in connection with any of the matters described in the foregoing resolutions are hereby ratified, confirmed, and approved.

FIFTH: That the proposed Merger has been adopted, approved, certified, executed and acknowledged by First Choice UT in accordance with Section 16-10a-1104 of the URBCA.

SIXTH: That the shareholders of the Company, in lieu of a special meeting and in accordance with Section 16-10a-704 of the URBCA, have approved of the Merger as set forth in the Merger Agreement by unanimous written consent and authorized the Board of Directors to file this Certificate with the Secretary of State of the State of Delaware.

SEVENTH: That the name of the surviving corporation is First Choice Solutions, Inc., a Delaware corporation.

EIGHTH: That the Merger shall become effective immediately upon the filing of this Certificate with the Office of the Secretary of State of the State of Delaware.

IN WITNESS WHEREOF, First Choice UT has caused this Certificate to be executed in its corporate name this 04 day of June, 2004.

FIRST CHOICE SOLUTIONS, INC.,
a Utah corporation

By: Robert W. Carter

Name: Robert W. Carter

Its: CEO

[Signatures Page to Certificate of Ownership and Merger]

EXHIBIT A
AGREEMENT AND PLAN OF MERGER

**AGREEMENT AND PLAN OF MERGER OF
FIRST CHOICE SOLUTIONS, INC., A DELAWARE CORPORATION, AND
FIRST CHOICE SOLUTIONS, INC., A UTAH CORPORATION**

THIS AGREEMENT AND PLAN OF MERGER, dated as of June 3, 2004 (the "Agreement"), is made by and between First Choice Solutions, Inc., a Delaware corporation ("First Choice DE") and First Choice Solutions, Inc., a Utah corporation ("First Choice UT"). First Choice DE and First Choice UT are sometimes referred to herein as the "Constituent Corporations."

RECITALS

A. First Choice DE is a corporation duly organized and existing under the laws of the State of Delaware and has an authorized capital of 109,476,658 shares, consisting of 80,000,000 shares of Common Stock, \$0.01 par value, and 29,476,658 shares of Preferred Stock, \$0.01 par value, 4,690,737 shares of Preferred Stock are designated as Series A-1 Preferred Stock, 6,170,486 shares of Preferred Stock are designated as Series B Preferred Stock and 18,615,435 shares of Preferred Stock are designated as Series C Preferred Stock. As of the date of this Agreement, 1,000 Shares of Common Stock are issued and outstanding and none of the Preferred Stock is issued and outstanding.

B. First Choice UT is a corporation duly organized and existing under the laws of the State of Utah and has an authorized capital of 100,000,000 shares, consisting of 80,000,000 of Common Stock, no par value, and 20,000,000 shares of Preferred Stock, no par value. 5,000,000 shares of Preferred Stock are designated as Series A-1 Preferred Stock and 8,000,000 shares of Preferred Stock are designated as Series B Preferred Stock. As of the date of this Agreement, 4,027,002 shares of Common Stock, 3,767,880 shares of Series A-1 Preferred Stock and 6,170,486 shares of Series B Preferred Stock are issued and outstanding.

C. The Board of Directors of First Choice UT has determined that, for the purpose of effecting the reincorporation of First Choice UT in the State of Delaware, it is advisable and in the best interests of First Choice UT and its shareholders that First Choice UT merge with and into First Choice DE upon the terms and conditions herein provided.

D. The Board of Directors of First Choice UT has further determined that it is in the best interests of First Choice UT and its shareholders to approve this Agreement and the transactions contemplated herein and has directed the undersigned officers of First Choice UT to submit this Agreement to its shareholders for adoption and approval. The Board of Directors of First Choice UT has directed the undersigned officers of First Choice UT, upon the approval of this Agreement by the shareholders of First Choice UT, to execute and deliver this Agreement.

E. The Board of Directors of First Choice DE has approved this Agreement and the transactions contemplated herein. The Board of Directors of First Choice DE has directed the undersigned officers of First Choice DE, upon the approval of this Agreement by the shareholders of First Choice UT, to execute and deliver this Agreement.

NOW THEREFORE, in consideration of the mutual agreements and covenants set forth herein, First Choice DE and First Choice UT hereby agree, subject to the terms and conditions hereinafter set forth, as follows:

I. MERGER

1.1. **Merger.** In accordance with the provisions of this Agreement, the Delaware General Corporation Law (the "DGCL") and the Utah Revised Business Corporation Act (the "URBCA"), First Choice UT shall be merged with and into First Choice DE (the "Merger"), the separate existence of First Choice UT (the "Non-Surviving Corporation") shall cease and First Choice DE shall be the surviving corporation (sometimes referred to herein as the "Surviving Corporation"), and the name of the Surviving Corporation shall be First Choice Solutions, Inc.

1.2. **Filing and Effectiveness.** The Merger shall become effective when the following actions shall have been completed:

(a) This Agreement and Merger shall have been adopted and approved by the stockholders of First Choice UT in accordance with the requirements of the DGCL and the URBCA;

(b) All of the conditions precedent to the consummation of the Merger specified in this Agreement shall have been satisfied or duly waived by the party entitled to satisfaction thereof;

(c) An executed Certificate of Ownership and Merger, in the form of *Exhibit A* attached hereto, meeting the requirements of Section 253 of the DGCL, shall have been filed with the Secretary of State of the State of Delaware and the Surviving Corporation and the Non-Surviving Corporation hereby stipulate that they will cause to be performed all necessary acts therein and elsewhere to effectuate the Merger; and

(d) An executed Articles of Merger, in the form of *Exhibit B*, attached hereto, meeting the requirements of Section 16-10a-1105 of the URBCA, shall have been filed with the Utah Division of Corporations and Commercial Code and the Surviving Corporation and the Non-Surviving Corporation hereby stipulate that they will cause to be performed all necessary acts therein and elsewhere to effectuate the Merger.

The date and time when the Merger shall become effective, pursuant to the provisions of (i) Section 103 of the DGCL and (ii) Section 16-10a-1104 of the URBCA, is herein called the "Effective Date of the Merger."

1.3. **Effect of the Merger.** Upon the Effective Date of the Merger, the separate existence of First Choice UT shall cease and First Choice DE, as the Surviving Corporation, (i) shall continue to possess all of its assets, rights, powers and property as constituted immediately prior to the Effective Date of the Merger, (ii) shall be subject to all actions previously taken by First Choice UT's Board of Directors, (iii) shall succeed, without other transfer, to all of the assets, rights, powers and property of First Choice UT in the manner more fully set forth in Section 259 of the DGCL, (iv) shall continue to be subject to all of the debts, liabilities and obligations of First Choice UT as constituted immediately prior to the Effective

Date of the Merger and (v) shall succeed, without other transfer, to all of the debts, liabilities and obligations of First Choice UT in the same manner as if First Choice DE had itself incurred them, all as more fully provided under the applicable provisions of the DGCL and the URBCA.

II. CHARTER DOCUMENTS, DIRECTORS AND OFFICERS

2.1. **Certificate of Incorporation.** The Amended and Restated Certificate of Incorporation of First Choice DE as in effect on the Effective Date of the Merger in the jurisdiction of its organization will be the Certificate of Incorporation of the Surviving Corporation and said Certificate of Incorporation shall continue in full force and effect until amended and changed in the manner prescribed by the provisions of the DGCL.

2.2. **Bylaws.** The Bylaws of First Choice DE as in effect on the Effective Date of the Merger in the jurisdiction of its organization will be the Bylaws of the Surviving Corporation, and will continue in full force and effect until changed, altered, or amended as therein provided and in the manner prescribed by the provisions of the DGCL.

2.3. **Directors and Officers.** The directors and officers of First Choice UT serving on the Effective Date of the Merger shall be the directors and officers of the Surviving Corporation until their successors shall have been duly elected and qualified or until as otherwise provided by law, the Certificate of Incorporation of the Surviving Corporation or the Bylaws of the Surviving Corporation. For information purposes, the directors and officers of First Choice DE are also the same officers and directors of First Choice UT.

III. MANNER OF CONVERSION OF STOCK

3.1. **First Choice UT Common Shares.** Upon the Effective Date of the Merger, each share of First Choice UT Common Stock, no par value, issued and outstanding immediately prior thereto shall by virtue of the Merger and without any action by the Constituent Corporations, the holder of such shares or any other person, be converted into and exchanged for one fully paid and non-assessable share of Common Stock, with a par value of \$0.01, of the Surviving Corporation. No fractional share interests of Surviving Corporation Common Stock shall be issued. In lieu thereof, any fractional share interests to whom a holder would otherwise be entitled shall be rounded up on a certificate-by-certificate basis to a whole share amount.

3.2. **First Choice UT Preferred Shares.** Upon the Effective Date of the Merger, each share of First Choice UT Series A-1 Preferred Stock and First Choice UT Series B Preferred Stock issued and outstanding immediately prior to the Merger, which shares are each convertible into such number of shares of First Choice UT Common Stock as set forth in the First Choice UT Articles of Incorporation, as amended, shall by virtue of the Merger and without any action by the Constituent Corporations, the holder of such shares or any other person, be converted into or exchanged for one fully paid and nonassessable share of Series A-1 Preferred Stock, with a par value of \$0.01, or Series B Preferred Stock, with a par value of \$0.01, of the Surviving Corporation, respectively, having such rights, preferences and privileges as set forth in the Certificate of Incorporation of the Surviving Corporation. No fractional share interests of Surviving Corporation Preferred Stock shall be issued. Each share of Preferred Stock shall be convertible into the same number of shares of the Surviving Corporation's Common Stock as

such share of First Choice UT Preferred Stock was so convertible into immediately prior to the Effective Date of the Merger, subject to adjustment pursuant to the terms of the Certificate of Incorporation of the Surviving Corporation.

3.3. First Choice UT Options, Stock Purchase Rights and Convertible Securities.

(a) Upon the Effective Date of the Merger, the Surviving Corporation shall assume the obligations of First Choice UT under, and continue, the option plans and all other employee benefit plans of First Choice UT and certain stock option agreements by and between certain employees of First Choice UT and First Choice UT. Each outstanding and unexercised option, other right to purchase, or security convertible into, First Choice UT Common Stock or First Choice UT Preferred Stock (a "Right") shall become, subject to the provisions in paragraph (c) hereof, an option, right to purchase or a security convertible into the Surviving Corporation's Common Stock or Preferred Stock on the basis of one share of the Surviving Corporation's Common Stock or Preferred Stock, as the case may be, for each share of First Choice UT Common Stock or Preferred Stock, as the case may be, issuable pursuant to any such Right, on the same terms and conditions and at an exercise price equal to the exercise price applicable to any such First Choice UT Right at the Effective Date of the Merger. This paragraph 3.3(a) shall not apply to First Choice UT Common Stock or Preferred Stock. Such Common Stock and Preferred Stock are subject to paragraphs 3.1 and 3.2 hereof, respectively.

(b) A number of shares of the Surviving Corporation's Common Stock and Preferred Stock shall be reserved for issuance upon the exercise of options, stock purchase rights and convertible securities equal to the number of shares of First Choice UT Common Stock and Preferred Stock so reserved immediately prior to the Effective Date of the Merger.

(c) The assumed Rights shall not entitle any holder thereof to a fractional share upon exercise or conversion (unless the holder was entitled to a fractional interest immediately prior to the Merger). In lieu thereof, any fractional share interests to whom a holder of an assumed Right would otherwise be entitled upon exercise or conversion shall be aggregated (but only with other similar Rights which have the same per share terms). To the extent that after such aggregation, the holder would still be entitled to a fractional share with respect thereto upon exercise or conversion, the holder shall be entitled upon the exercise or conversion of all such assumed Rights pursuant to their terms (as modified herein), to one full share of Common Stock or Preferred Stock in lieu of such fractional share. With respect to each class of such similar Rights, no holder will be entitled to more than one full share in lieu of a fractional share upon exercise or conversion.

Notwithstanding the foregoing, with respect to options issued under the First Choice UT Amended and Restated 2001 Equity Incentive Plan that are assumed in the Merger, the number of shares of Common Stock to which the holder would be otherwise entitled upon exercise of each such assumed options following the Merger shall be rounded down to the nearest whole number and the exercise price shall be rounded up to the nearest whole cent. In addition, no "additional benefits" (within the meaning of

Section 424(a)(2) of the Internal Revenue Code of 1986, as amended) shall be accorded to the optionees pursuant to the assumption of their options.

3.4. First Choice DE Common Stock. Upon the Effective Date of the Merger, each share of Common Stock, with a par value of \$0.01, of First Choice DE issued and outstanding immediately prior thereto shall, by virtue of the Merger and without any action by First Choice DE, the holder of such shares or any other person, be canceled and returned to the status of authorized but unissued shares.

3.5. Exchange of Certificates. After the Effective Date of the Merger, each holder of an outstanding certificate representing shares of First Choice UT Common Stock or Preferred Stock may be asked to surrender the same for cancellation to an exchange agent, whose name will be delivered to holders prior to any requested exchange (the "Exchange Agent"), and each such holder shall be entitled to receive in exchange therefor a certificate or certificates representing the number of shares of the Surviving Corporation's Common Stock or Preferred Stock, as the case may be, into which the surrendered shares were converted as herein provided. Until so surrendered, each outstanding certificate theretofore representing shares of First Choice UT Common Stock or Preferred Stock shall be deemed for all purposes to represent the number of shares of the Surviving Corporation's Common Stock or Preferred Stock into which such shares of First Choice UT Common Stock or Preferred Stock, as the case may be, were converted in the Merger.

The registered owner on the books and records of the Surviving Corporation or the Exchange Agent of any such outstanding certificate shall, until such certificate shall have been surrendered for transfer or conversion or otherwise accounted for to the Surviving Corporation or the Exchange Agent, have and be entitled to exercise any voting and other rights with respect to and to receive dividends and other distributions upon the shares of Common Stock or Preferred Stock of the Surviving Corporation represented by such outstanding certificate as provided above.

Each certificate representing Common Stock or Preferred Stock of the Surviving Corporation so issued in the Merger shall bear the same legends, if any, with respect to the restrictions on transferability as the certificates of First Choice UT so converted and given in exchange therefore, unless otherwise determined by the Board of Directors of the Surviving Corporation in compliance with applicable laws.

If any certificate for shares of the Surviving Corporation's stock is to be issued in a name other than that in which the certificate surrendered in exchange therefor is registered, it shall be a condition of issuance thereof that the certificate so surrendered shall be properly endorsed and otherwise in proper form for transfer, that such transfer otherwise be proper and comply with applicable securities laws and that the person requesting such transfer pay to the Exchange Agent any transfer or other taxes payable by reason of issuance of such new certificate in a name other than that of the registered holder of the certificate surrendered or establish to the satisfaction of the Surviving Corporation that such tax has been paid or is not payable.

IV. GENERAL

4.1. Covenants of First Choice DE. First Choice DE covenants and agrees that it will:

(a) Qualify to do business as a foreign corporation in the State of Utah by filing an application of authority with the Utah Division of Corporations and in connection therewith irrevocably appoint an agent for service of process as required under the provisions of Sections 16-10a-1503 and 16-10a-1508 of the URBCA; and

(b) Take such other actions as may be required by the URBCA.

4.2. Further Assurances. From time to time, as and when required by First Choice DE or by its successors or assigns, there shall be executed and delivered on behalf of First Choice UT such deeds and other instruments, and there shall be taken or caused to be taken by it such further and other actions as shall be appropriate or necessary in order to vest or perfect in or conform of record or otherwise by First Choice DE the title to and possession of all the property, interests, assets, rights, privileges, immunities, powers, franchises and authority of First Choice UT and otherwise to carry out the purposes of this Agreement, and the officers and directors of First Choice DE are fully authorized in the name and on behalf of First Choice UT or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

4.3. Abandonment. At any time before the Effective Date of the Merger, this Agreement may be terminated and the Merger may be abandoned for any reason whatsoever by the Board of Directors of either First Choice UT or of First Choice DE, or of both, notwithstanding the approval of this Agreement by the shareholders of First Choice UT or by the stockholders of First Choice DE, or by both.

4.4. Amendment. The Boards of Directors of the Constituent Corporations may amend this Agreement (or certificate in lieu thereof) at any time before the Effective Date of the Merger, provided that an amendment made subsequent to the adoption of this Agreement by the stockholders of either Constituent Corporation shall not: (i) alter or change the amount or kind of shares, securities, cash, property and/or rights to be received in exchange for or on conversion of all or any of the shares of any class or series thereof of such Constituent Corporation, (ii) alter or change any term of the Certificate of Incorporation of the Surviving Corporation to be effected by the Merger or (iii) alter or change any of the terms and conditions of this Agreement if such alteration or change would adversely affect the holders of any class or series of capital stock of any Constituent Corporation.

4.5. Registered Office. The registered office of the Surviving Corporation in the State of Delaware is 1209 Orange Street, Wilmington, County of New Castle, Delaware 19801 and The Corporation Trust Company is the registered agent of the Surviving Corporation at such address.

4.6. Agreement. Executed copies of this Agreement will be on file at the principal place of business of the Surviving Corporation at 5215 Willie Post Way, Suite 400, Salt Lake City, Utah 84116, and copies thereof will be furnished to any stockholder of either Constituent Corporation, upon request and without cost.

4.7. Governing Law. This Agreement shall in all respects be construed, interpreted and enforced in accordance with and governed by the laws of the State of Delaware and, so far as applicable, the merger provisions of the URBCA.

4.8. FIRPTA Notification.

(a) On the Effective Date of the Merger, First Choice UT shall deliver to First Choice DE, as agent for the shareholders of First Choice UT, a properly executed statement (the "Statement") substantially in the form attached hereto as Exhibit C. First Choice DE shall retain the Statement for a period of not less than seven (7) years and shall, upon request, provide a copy thereof to any person that was a shareholder of First Choice UT immediately prior to the Merger. In consequence of the approval of the Merger by the shareholders of First Choice UT, (i) such shareholders shall be considered to have requested that the Statement be delivered to First Choice DE as their agent and (ii) First Choice DE shall be considered to have received a copy of the Statement at the request of the First Choice UT shareholders for purposes of satisfying First Choice DE's obligations under Treasury Regulation Section 1.1445-2(c)(3).

(b) First Choice UT shall deliver to the Internal Revenue Service a notice regarding the Statement in accordance with the requirements of Treasury Regulation Section 1.897-2(h)(2).

[Signature page follows]

IN WITNESS WHEREOF, this Agreement having first been approved by the resolutions of the Board of Directors of First Choice DE and First Choice UT is hereby executed on behalf of each of such two corporations and attested by their respective officers thereto duly authorized.

FIRST CHOICE SOLUTIONS, INC.
a Delaware corporation

By: Robert W. Carter
Robert W. Carter
Chief Executive Officer and President

FIRST CHOICE SOLUTIONS, INC.
a Utah corporation

By: Robert W. Carter
Robert W. Carter
Chief Executive Officer and President

[Signature page to Agreement and Plan of Merger]

EXHIBIT B
FORM OF ARTICLES OF MERGER
(Utah)

FIRST CHOICE SOLUTIONS, INC.

ARTICLES OF MERGER

The undersigned corporation organized and existing under and by virtue of the Delaware General Corporation Law ("DGCL"), as amended, DOES HEREBY CERTIFY:

FIRST: That First Choice Solutions, Inc., a Utah corporation ("*First Choice UT*"), proposes to merge with and into First Choice Solutions, Inc., a Delaware corporation ("*First Choice DE*"), with First Choice DE being the surviving corporation (the "*Merger*").

SECOND: That the name of the corporation surviving the merger is First Choice Solutions, Inc., and such name has not been changed as a result of the merger.

THIRD: That First Choice UT owns all of the outstanding shares of capital stock of First Choice DE.

FOURTH: That the Board of Directors of First Choice DE duly adopted by resolution the Agreement and Plan of Merger (the "*Merger Agreement*") attached hereto as *Exhibit A*.

FIFTH: Pursuant to Section 253 of the DGCL and Section 16-10a-1104 of the Utah Revised Business Corporation Act ("*URBCA*"), approval of the Merger Agreement by the stockholders of First Choice DE (the "*Stockholders*") is not required for the Merger.

SIXTH: That the Board of Directors of First Choice UT duly approved and adopted by resolution the Merger and Merger Agreement and submitted the same to its shareholders for their approval. The shareholders of First Choice UT duly approved the Merger and the Merger Agreement by unanimous written consent as follows:

- Of the 4,027,002 shares of Common Stock of First Choice UT outstanding and entitled to be cast, all 4,027,002 shares were voted to approve the Merger and the Merger Agreement;
- Of the 3,767,880 shares of Series A-1 Preferred Stock of First Choice UT outstanding and entitled to be cast, all 3,767,880 shares were voted to approve the Merger and the Merger Agreement; and
- Of the 6,170,486 shares of Series B Preferred Stock of First Choice UT outstanding and entitled to be cast, all 6,170,486 shares were voted to approve the Merger and the Merger Agreement.

SEVENTH: That the effective date of the Merger described herein shall be upon the filing of these Articles with the Utah Division of Corporations and Commercial Code in accordance with Sections 16-10a-1104(5) and 16-10a-1105 of the URBCA.

EIGHTH: That in accordance with Section 16-10a-1105 of the URBCA, First Choice DE, the surviving corporation, has caused these Articles of Merger to be signed by its duly authorized officer, who affirms under penalties of perjury that the facts stated herein are true and correct as of the date hereof.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned has executed these Articles of Merger as of
June 3rd, 2004.

FIRST CHOICE SOLUTIONS, INC.,
a Delaware corporation

By: Robert W. Carter
Name: Robert W. Carter
Title: CEO

[Signature Page to First Choice Solutions, Inc. Articles of Merger]

EXHIBIT C

FORM OF FIRPTA STATEMENT

[FIRST CHOICE LETTERHEAD]

June __, 2004

TO THE SHAREHOLDERS OF FIRST CHOICE SOLUTIONS, INC., A UTAH CORPORATION:

In connection with the reincorporation (the "*Reincorporation*") in Delaware of First Choice Solutions, Inc., a Utah corporation (the "*Company*"), pursuant to the Agreement and Plan of Merger (the "*Agreement*") dated as of June __, 2004 between the Company and First Choice Solutions, Inc., a Delaware corporation and wholly owned subsidiary of the Company ("*First Choice DE*"), your shares of Company stock will be replaced by shares of stock in First Choice DE.

In order to establish that (i) you will not be subject to tax under Section 897 of the Internal Revenue Code of 1986, as amended (the "*Code*"), as a result of the Reincorporation and (ii) First Choice DE will not be required under Section 1445 of the Code to withhold taxes from the First Choice DE stock that you will receive in connection therewith, the Company hereby represents to you that, as of the date of this letter, shares of Company stock do not constitute a "United States real property interest" within the meaning of Section 897(c) of the Code and the regulations issued thereunder.

A copy of this letter will be delivered to First Choice DE pursuant to Section 4.8 of the Agreement.

Under penalties of perjury, the undersigned officer of the Company hereby declares that, to the best knowledge and belief of the undersigned, the facts set forth herein are true and correct.

Sincerely,

FIRST CHOICE SOLUTIONS, INC.
a Utah corporation

By: _____
Brendan L. Marshall
Chief Financial Officer