

ARTICLES OF MERGER

2007 JUN 29 AM 10:24

Pursuant to the provisions of Idaho Code Section 30-1-~~3105~~ the undersigned corporations have adopted the following articles of merger for the purpose of merging them into one of such corporations:

I.

The name of the undersigned corporations and the states under the laws of which each is organized are:

<u>Name of Corporation</u>	<u>State</u>
J.C. HEALTH CARE, INC.	Idaho
J.C. HEALTH CARE OF BOISE, INC.	Idaho

II.

The laws of the State of Idaho permit such merger.

III.

The name of the surviving corporation is J.C. HEALTH CARE, INC., and it is to be governed by the laws of the State of Idaho.

IV.

A plan of merger was approved by the directors of the undersigned corporations effective June 30, 2007. A copy of said plan of merger is attached hereto as Exhibit "A" and by this reference made a part hereof.

V.

As to each corporation, the number of shares outstanding and entitled to vote on the plan of merger are as follows:

<u>Name of Corporation</u>	<u>No. of Shares Outstanding</u>	<u>No. of Shares Voted in Favor</u>
J.C. HEALTH CARE, INC.	20	20
J.C. HEALTH CARE OF BOISE, INC.	20	20

IDaho SECRETARY OF STATE
06/29/2007 05:00
CK: 1196491 CT: 172899 BH: 1063120
1 0 38.00 - 38.00 MERGER # 2

153724

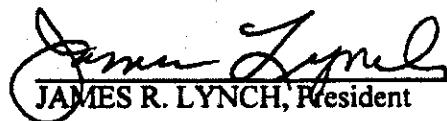
VI.

All of the outstanding stock of the merging corporation, J.C. HEALTH CARE OF BOISE, INC., and the surviving corporation, J.C. HEALTH CARE, INC., voted in favor of the merger after proper notice and at a special meeting called for the purpose of approving the plan of merger.

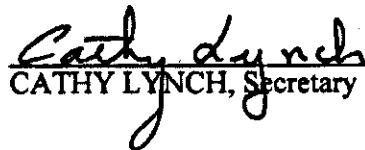
VII.

The effective date of this merger is June 30, 2007.

J.C. HEALTH CARE, INC.


JAMES R. LYNCH, President

ATTEST:


CATHY LYNCH, Secretary

J.C. HEALTH CARE OF BOISE, INC.


JAMES R. LYNCH, President

ATTEST:

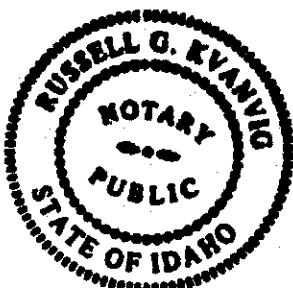

CATHY LYNCH, Secretary

STATE OF IDAHO)

: ss.

County of Twin Falls)

I, Russell Kvanvig, a Notary Public, do hereby certify that on this 28 day of June, 2007, personally appeared before me JAMES R. LYNCH, who, being by me first duly sworn, declared that he is the President of J.C. HEALTH CARE, INC., that he signed the foregoing document as President of the corporation and that the statements therein contained are true.



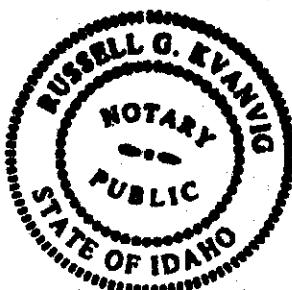
Russell Kvanvig
Notary Public for Idaho
Commission Expires: 8-12-11

STATE OF IDAHO)

: ss.

County of Twin Falls)

I, Russell Kvanvig, a Notary Public, do hereby certify that on this 28 day of June, 2007, personally appeared before me CATHY LYNCH, who, being by me first duly sworn, declared that she is the Secretary of J.C. HEALTH CARE, INC., that she signed the foregoing document as Secretary of the corporation and that the statements therein contained are true.



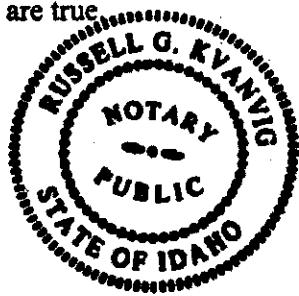
Russell Kvanvig
Notary Public for Idaho
Commission Expires: 8-12-11

STATE OF IDAHO)

: ss.

County of Twin Falls)

I, Russell Kvanvig, a Notary Public, do hereby certify that on this
26 day of June, 2007, personally appeared before me JAMES R. LYNCH, who,
being by me first duly sworn, declared that he is the President of J.C. HEALTH CARE OF BOISE,
INC., that he signed the foregoing document as President of the corporation and that the statements
therein contained are true.



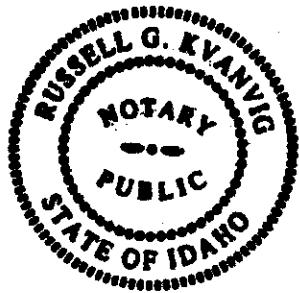
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: ss.

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28 day of June, 2007, personally appeared before me CATHY LYNCH, who,
being by me first duly sworn, declared that she is the Secretary of J.C. HEALTH CARE OF BOISE,
INC., that she signed the foregoing document as Secretary of the corporation and that the statements
therein contained are true.



Russell Kvanvig
Notary Public for Idaho
Commission Expires: 8-12-11

PLAN AND AGREEMENT OF MERGER

OF

J.C. HEALTH CARE, INC.
(surviving corporation)

AND

J.C. HEALTH CARE OF BOISE, INC.
(merging corporation)

AGREEMENT OF MERGER, effective June 30, 2007, pursuant to Section 30-1-1105 of the General Corporation Law of the State of Idaho, between **J.C. HEALTH CARE, INC.**, an Idaho corporation, and **J.C. HEALTH CARE OF BOISE, INC.**, an Idaho corporation.

WITNESSETH that:

WHEREAS, **J.C. HEALTH CARE OF BOISE, INC.** and **J.C. HEALTH CARE, INC.** desire to merge.

NOW, THEREFORE, the corporations, parties to this agreement in consideration of the mutual covenants, agreements and provisions, hereinafter contained, do hereby prescribe the terms and conditions of said merger and mode of carrying the same into effect as follows:

FIRST: **J.C. HEALTH CARE OF BOISE, INC.**, an Idaho corporation, hereby merges itself into **J.C. HEALTH CARE, INC.**, an Idaho corporation, and **J.C. HEALTH CARE, INC.**, shall be the surviving corporation.

SECOND: The Certificate of Incorporation of **J.C. HEALTH CARE, INC.**, as in effect at the date of the merger provided for in this agreement, shall continue in full force and effect as the Certificate of Incorporation of the corporation surviving this merger.

EXHIBIT A

J.C. HEALTH CARE OF BOISE, INC., shall be cancelled. Additional shares of stock in J.C. HEALTH CARE, INC. shall be issued to the shareholders of J.C. HEALTH CARE OF BOISE, INC., in proportion to the net value of the assets being transferred from J.C. HEALTH CARE OF BOISE, INC. to J.C. HEALTH CARE, INC.

FOURTH: The terms and conditions of the merger are as follows:

(a) The by-laws of the surviving corporation as they shall exist on the effective date of this agreement shall be and remain the by-laws of the surviving corporation until the same shall be altered, amended and repealed as therein provided.

(b) The directors and officers of the surviving corporation shall continue in office until the next annual meeting of the stockholders and until their successors have been elected and qualified.

(c) The effective date of this merger for all purposes shall be as of the close of business on the 30th day of June, 2007.

(d) Upon the merger becoming effective, all the property, rights, privileges, franchises, patents, trademarks, licenses, registrations and other assets of every kind and description of the merged corporation shall be transferred to, vested in and devolved upon the surviving corporation and the merged corporation shall be as effectively the property of the surviving corporation and the merged corporation respectively. The merge corporation hereby agrees from time to time, as and when requested by the surviving corporation or by its successors or assigns, to execute and deliver or cause to be executed and delivered all such deeds and instruments and to take or cause to be taken such further or other action as the surviving corporation may deem necessary or desirable in order to vest in and confirm to the surviving corporation title to and possession of any property of the merged corporation acquired or to be acquired by reason of or as a result of the merger herein provided for and the proper officers and directors of the surviving corporation are fully authorized in the name do the merged corporation or otherwise to take any and all such action.

(e) All corporate acts, plans, policies, contracts, approvals and authorizations of the merged corporation, its shareholders, board of directors, committees elected or appointed by the board of directors, officers and agents, which were valid and effective immediately prior to the effective date of the merger shall be taken for all purposes of the acts, plans, policies, contracts, approvals and authorizations of the surviving corporation and shall become the employees of the merged corporation and continue to be entitled to the same rights and benefits which they enjoyed as employees of the merged corporation. Any employee plan or agreement of the merged corporation shall be adopted, effective and binding on the surviving corporation as the same were with respect to the merged corporation.

IN WITNESS WHEREOF, the parties to this agreement, pursuant to the approval and authority duly given by the resolution adopted by the Board of Directors of J.C. HEALTH CARE, INC., have caused their presents to be executed by the President and attested by the Secretary of each party hereto.

J.C. HEALTH CARE, INC.

By James Lynch
JAMES R. LYNCH, President

ATTEST:

Cathy Lynch
CATHY LYNCH, Secretary

J.C. HEALTH CARE OF BOISE, INC.

By James Lynch
JAMES R. LYNCH, President

ATTEST:

Cathy Lynch
CATHY LYNCH, Secretary