

Filed at the Request of:

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WorkCare Northwest, Inc.
2404 Bank Dr. #302
Boise, Idaho 83705

05 MAY -4 PM 5:01

AFTER FILING MAIL TO:

SECRETARY OF STATE
STATE OF IDAHO

Tobi Mott, Esq.
HOLLAND & HART LLP
101 S. Capitol Blvd., Suite 1400
Boise, Idaho 83702

ARTICLES OF MERGER

OF TREASURE VALLEY BUSINESS ALLIANCE, INC.
(an Idaho corporation)

WITH AND INTO

WORKCARE NORTHWEST, INC.
(an Idaho corporation)

Pursuant to the provisions of Section 30-1-1105 of the Idaho Business Corporation Act (the "IBCA"), WorkCare Northwest, Inc., an Idaho corporation ("WorkCare Northwest") and Treasure Valley Business Alliance, Inc., an Idaho corporation ("Treasure Valley") adopt the following Articles of Merger for the purpose of merging them into one corporation:

FIRST: The Plan and Agreement of Merger (the "Plan") which is attached hereto as **Exhibit A** and, by this reference, incorporated herein as if set forth in full, was approved by the unanimous consent of the directors and shareholders of WorkCare Northwest in the manner prescribed by the IBCA. Pursuant to Section 30-1-1105 of the IBCA, approval of the directors and shareholders of Treasure Valley, a subsidiary of WorkCare Northwest, is not required and has not been obtained. The Plan is on file at the place of business of WorkCare Northwest, which is 2404 Bank Drive #320; Boise,

IDAHO SECRETARY OF STATE
05/05/2005 05:00
CK: none CT: 2185 DH: 888656
1 @ 30.00 = 30.00 MERGER # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

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ID 83705, and a copy of the Plan will be furnished by WorkCare Northwest on request, and without cost, to any person holding an interest in either of the undersigned entities.

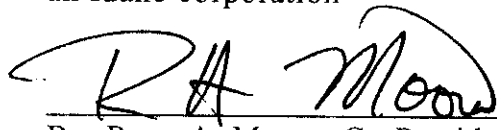
SECOND: As to WorkCare Northwest, 100 shares of common stock were entitled to vote on, and approved, the Plan.


THIRD: The merger of the undersigned entities shall be effective upon the filing of these Articles of Merger.

FOURTH: The name of the surviving entity is WorkCare Northwest, Inc.

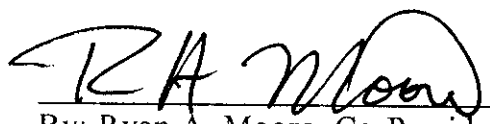
Dated the 4th day of May 2005.

WORKCARE NORTHWEST, INC.
an Idaho corporation


By: Ryan A. Moore, Co-President


By: Edward B. Galtney, Co-President

TREASURE VALLEY BUSINESS ALLIANCE, INC.,
an Idaho corporation


By: Ryan A. Moore, Co-President

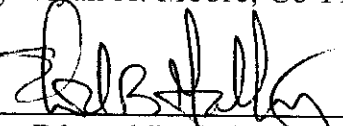

By: Edward B. Galtney, Co-President

EXHIBIT A
PLAN AND AGREEMENT OF MERGER

(See attached)

PLAN AND AGREEMENT OF MERGER

By and Between

05 MAY -4 PM 5: 01

TREASURE VALLEY BUSINESS ALLIANCE, INC., an Idaho corporation
and

SECRETARY OF STATE
STATE OF IDAHO

WORKCARE NORTHWEST, INC., an Idaho corporation

This Plan and Agreement of Merger (this "*Agreement of Merger*") is made effective May 4, 2005, between Treasure Valley Business Alliance, Inc., an Idaho corporation, and WorkCare Northwest, Inc., an Idaho corporation.

RECITALS

A. Treasure Valley Business Alliance, Inc. ("*Treasure Valley*") is a corporation incorporated and existing under the laws of the state of Idaho, its initial Articles of Incorporation having been filed in the Office of Secretary of State on August 13, 1999.

B. Workcare Northwest, Inc. ("*WorkCare Northwest*") is a corporation incorporated and existing under the laws of the state of Idaho, its initial Articles of Incorporation having been filed in the Office of Secretary of State on January 14, 1998.

C. The authorized capital stock of Treasure Valley consists of Twenty-Five Thousand (25,000) shares of common stock with a par value of \$1.00 per share, of which One Hundred (100) shares are issued and outstanding.

D. Treasure Valley is a wholly-owned subsidiary corporation of WorkCare Northwest, which is in turn the parent corporation of Treasure Valley.

E. Section 30-1-1105 of the Idaho Business Corporation Act permits the merger of an Idaho parent corporation with and into a subsidiary corporation of that parent without the approval of the directors or shareholders of the subsidiary corporation.

F. The Board of Directors of WorkCare Northwest deems it advisable and in the best interests of WorkCare Northwest and its shareholders, that Treasure Valley be merged with and into WorkCare Northwest in the manner contemplated herein (the "*Merger*").

G. The Board of Directors of WorkCare Northwest has approved the Merger and recommended that this Agreement of Merger be approved by the shareholders of WorkCare Northwest. The shareholders of WorkCare Northwest have approved the Merger and this Agreement of Merger.

AGREEMENT

In consideration of the foregoing recitals and the mutual covenants and agreements contained herein, Treasure Valley and WorkCare Northwest hereby agree as follows:

ARTICLE 1.

1.1 The Merger. Treasure Valley and WorkCare Northwest shall be merged into a single corporation, in accordance with the applicable provisions of the law of Idaho. The Merger shall be effective upon the filing of the Articles of Merger with the Idaho Secretary of State (the "*Effective Time*"). At the Effective Time, (a) Treasure Valley shall be merged with and into WorkCare Northwest, with WorkCare Northwest being the surviving entity of the Merger, and (b) the identity and separate existence of Treasure Valley shall cease, all of the rights, privileges, powers, properties, and assets of Treasure Valley shall be vested in WorkCare Northwest, and WorkCare Northwest shall assume and be subject to all of the liabilities of Treasure Valley, without further action by Treasure Valley or WorkCare Northwest, in accordance with the provisions of the Idaho Business Corporation Act.

1.2 Articles of Merger. Treasure Valley and WorkCare Northwest shall cause Articles of Merger to be executed and filed, in accordance with the provisions of the Idaho Business Corporation Act, with the office of the Secretary of State of Idaho.

ARTICLE 2.

2.1 Organizational Documents; Name. The Articles of Incorporation of WorkCare Northwest, as in effect immediately prior to the Effective Time, shall continue in full force and effect as the Articles of Incorporation of the corporation surviving the Merger. The name of the corporation surviving the Merger shall be WorkCare Northwest, Inc.

ARTICLE 3.

3.1 Treasure Valley Common Stock. At the Effective Time, all of the outstanding shares of stock of Treasure Valley issued and outstanding immediately prior thereto, by virtue of the Merger and without any action by the parties, shall no longer be outstanding and shall automatically be cancelled and cease to exist, and each shareholder shall cease to have any rights with respect thereto.

3.2 WorkCare Northwest. At the Effective Time, the shareholder interest in WorkCare Northwest existing immediately prior thereto, without any action by the parties, shall remain unchanged and the rights of the shareholders shall remain unchanged.

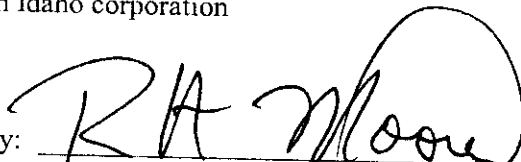
ARTICLE 4.

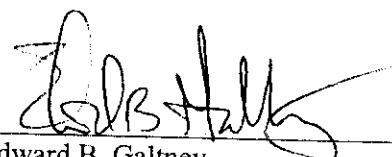
4.1 Counterparts. This Agreement of Merger may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one agreement.

4.2 Section Headings. The section headings contained in this Agreement of Merger have been inserted for convenience of reference only and shall not affect the meaning or interpretation hereof.

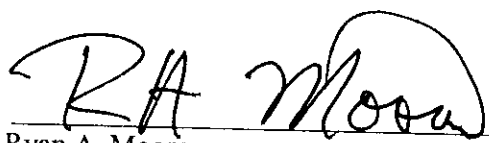
The undersigned parties have executed this Agreement of Merger, as of the date first written above.

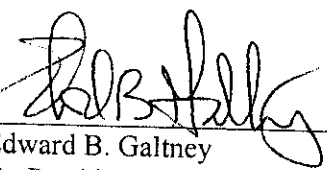
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