FILED EFFECTIVE

Filed at the Request of: Boise Radiology Group, P.A. 190 E. Bannock Boise, Idaho 83702

AFTER FILING MAIL TO: Tobi J. Mott, Esq. HOLLAND & HART LLP 101 S. Capitol Blvd., Suite 1400 Boise, Idaho 83702 Space for Secretary of State's Use

04 DEC 29 PM 3: 21

SECRETURY OF STATE STATE OF IDAHO

ARTICLES OF MERGER

OF

BOISE RADIOLOGY GROUP, P.A. (an Idaho professional corporation)

WITH AND INTO

BOISE RADIOLOGY GROUP, PLLC (an Idaho professional limited liability company)

Pursuant to Section 30-1-1105 of the Idaho Business Corporation Act and Section 53-663 of the Idaho Limited Liability Company Act, the undersigned adopt the following Articles of Merger for the purpose of merging Boise Radiology Group, P.A., an Idaho professional corporation ("PA") with and into Boise Radiology Group, PLLC, an Idaho limited liability company ("PLLC"):

1. The Plan and Agreement of Merger, dated December 29, 2004 (the "Merger Agreement"), merging PA with and into PLLC, substantially in the form attached hereto as Exhibit A and by this reference incorporated herein, was approved by the unanimous consent of the board of directors and the shareholder and manager and member of each of the undersigned entities in the manner prescribed by the Idaho Business Corporation Act and the Idaho Limited Liability Company Act. The Merger Agreement is on file at the place of business of PLLC. A copy of the Merger Agreement will be furnished on request, and without cost, to any page 12/29/2004 05:00 interest in either of the undersigned entities.

12/29/2004 05:00 interest in either of the undersigned entities.

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2. As to PA, one thousand one hundred (1,100) shares were entitled to vote and approved the Merger Agreement. As to PLLC, one (1) member was entitled to vote on and approved the Merger Agreement.

3. The merger of the undersigned entities shall be effective as of 12:00 a.m. January 1, 2005 following the filing of these Articles of Merger with the Idaho Secretary of State.

4. The name of the surviving entity is Boise Radiology Group, PLLC and the address of its principal office is 190 E. Bannock, Boise, Idaho 83702.

Dated the 29th day of December 2004.

BOISE RADIOLOGY GROUP, P.A. an Idaho professional corporation

By: Brent D. Nelson

Its: VP

BOISE RADIOLOGY GROUP, PLLC an Idaho professional limited liability company

By: Steven V. Marx

Its: Manager

EXHIBIT A

PLAN AND AGREEMENT OF MERGER

See attached

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PLAN AND AGREEMENT OF MERGER

By and Between

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SECRETARY OF STATE
..STATE OF IDAHO

BOISE RADIOLOGY GROUP, P.A., an Idaho professional corporation

and

BOISE RADIOLOGY GROUP, PLLC, an Idaho professional limited liability company

THIS AGREEMENT AND PLAN OF MERGER dated as of December **21**, 2004 (the "Agreement") is by and between **BOISE RADIOLOGY GROUP**, P.A., an Idaho professional corporation ("Merging Company"), and **BOISE RADIOLOGY GROUP**, PLLC, an Idaho professional limited liability company ("Surviving Company"). Surviving Company and Merging Company are sometimes referred to herein as the "Constituent Companies."

RECITALS

- A. Merging Company is a professional corporation duly organized and existing under the laws of the state of Idaho and has an authorized capital of 10,000 shares of common stock with no par value, of which 1,100 shares are issued and outstanding.
- B. The Board of Directors of Merging Company has determined that it is in the best interests of Merging Company and its shareholders to convert to a professional limited liability company. Surviving Company was formed initially for the purpose of effecting the conversion of Merging Company in the state of Idaho. Merging Company, by this Agreement, shall merge with and into Surviving Company upon the terms and conditions herein provided (the "Merger").
- C. Surviving Company is a professional limited liability company duly organized and existing under the laws of the state of Idaho. Surviving Company will become a party to that certain Operating Agreement dated January 1, 2005 (the "Operating Agreement").
- D. The Board of Directors of Merging Company and the Manager of Surviving Company have approved this Agreement and recommended its adoption by the shareholders and member, respectively. The shareholders of Merging Company have adopted resolutions approving the Merger and this Agreement pursuant to Idaho Code §§ 30-1-1104 and 30-1-704. Merging Company, as the sole member of Surviving Company, has also approved the Merger.
- E. For federal income tax purposes, it is intended that the Merger and the transactions contemplated thereby qualify as a reorganization under the provisions of Section 368(a)(1)(F) of the Internal Revenue Code of 1986 as amended (the "Code").

AGREEMENT

NOW, THEREFORE, in consideration of the mutual agreements and covenants set forth herein, Surviving Company and Merging Company hereby agree, subject to the terms and conditions hereinafter set forth, as follows:

ARTICLE 1. Merger

- 1.1 <u>Merger</u>. In accordance with the provisions of this Agreement, the Idaho Business Corporation Act (the "Idaho Corporate Act") and the Idaho Limited Liability Company Act (the "Idaho LLC Act"), Merging Company shall be merged with and into Surviving Company, the separate existence of Merging Company shall cease and Surviving Company shall be the surviving company.
- 1.2 <u>Filing Effectiveness</u>. The Merger shall become effective on 12:00 a.m. January 1, 2005, after the following actions shall have been completed:
- 1.2.1 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; and
- 1.2.2 Executed Articles of Merger and an executed counterpart of this Agreement meeting the requirements of the Idaho Corporate Act and Idaho LLC Act shall have been filed with the Secretary of State of the state of Idaho.

The date and time when the Merger shall become effective, as aforesaid, 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 Merging Company shall cease and Surviving Company (i) shall continue to possess all of its assets, rights, power and property as constituted immediately prior to the Effective Date of the Merger, (ii) shall be subject to all actions previously taken by its and Merging Company's Board of Directors, (iii) shall succeed, without other transfer, to all of the assets rights, power and property of Merging Company in the manner as more fully set forth in Section 53-664 of the Idaho LLC Act, (iv) shall continue to be subject to all of its debts, liabilities and obligations 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 Merging Company in the same manner as if Surviving Company had itself incurred them, all as more fully provided under the applicable provisions of the Idaho Corporate and the Idaho LLC Act.

ARTICLE 2. Name of Surviving Company, Organizational Documents, and Managers

- 2.1 Name. The name of the Surviving Company shall be Boise Radiology Group, PLLC.
- 2.2 <u>Articles of Organization</u>. The Articles of Organization of Surviving Company as in effect immediately prior to the Effective Date of the Merger shall continue in full force and effect

as the Articles of Organization of the Surviving Company until duly amended in accordance with the provisions thereof and applicable law.

- 2.3 **Operating Agreement.** The Surviving Company will become a party to the Operating Agreement on January 1, 2005.
- 2.4 <u>Managers</u>. The initial manager shall be as named in the articles of organization. Thereafter, the managers of Surviving Company shall be appointed pursuant to the Operating Agreement.

ARTICLE 3. Manner of Conversion of Securities

- 3.1 <u>Merging Company Common Stock</u>. Upon the Effective Date of the Merger, each share of Merging Company Common Stock 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 (1) unit of membership interest of the Surviving Company.
- 3.2 <u>Surviving Company Membership Interests</u>. Prior to the Merger, Merging Company was the sole member of Surviving Company and held one (1) unit of membership interest. Upon the Effective Date of the Merger, each unit of membership interest of Surviving Company issued immediately prior thereto shall, by virtue of the Merger and without any action by Surviving Company, be automatically canceled and extinguished.
- 3.3 <u>Surrender of Certificates</u>. After the Effective Date of the Merger, the holder of the outstanding certificate representing shares of Merging Company Common Stock may, at such shareholder's option, surrender the same for cancellation to the Surviving Company. Until so surrendered, each outstanding certificate theretofore representing shares of Merging Company Common Stock shall be deemed for all purposes to represent the number of units of membership interest of the Surviving Company into which such shares of Merging Company Common Stock were converted in the Merger.
- 3.4 <u>Rights</u>. The registered owner on the books and records of the Surviving Company of any such outstanding certificate shall, until such certificate shall have been surrendered for transfer or conversion or otherwise accounted for to the Surviving Company, have and be entitled to exercise any voting and other rights with respect to and to receive distributions pursuant to the Operating Agreement.

ARTICLE 4. General

4.1 <u>Further Assurances</u>. From time to time, as and when required by Surviving Company or by its successors or assigns, there shall be executed and delivered on behalf of Merging Company such deeds and other instruments, and there shall be taken or caused to be taken by Surviving Company and Merging Company 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 Surviving Company the title to and possession of all the property, interests, assets, rights, privileges, immunities, powers, franchises and authority of Merging Company and otherwise to

carry out the purposes of this Agreement, and the managers of Surviving Company are fully authorized in the name and on behalf of Merging Company or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

- 4.2 <u>Abandonment</u>. 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 Merging Company and the Board of Managers of Surviving Company, notwithstanding the approval of this Agreement by the shareholders of Merging Company.
- 4.3 Amendment. The Board of Directors of Merging Company and the Manager of Surviving Company may amend this Agreement at any time prior to the filing of this Agreement with the Secretary of State of Idaho, provided that such amendment shall not: (1) 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 Company, (2) alter or change any term of the Articles of Organization of the Surviving Company to be effected by the Merger, or (3) 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 of shares or units thereof of such Constituent Company.
- 4.4 <u>Registered Office</u>. The registered office of the Surviving Corporation in the state of Idaho is located at 190 E. Bannock, Boise, Idaho 83702, and Lisa Smith is the registered agent of the Surviving Company at such address.
- 4.5 <u>Agreement</u>. Executed copies of this Agreement will be on file at the principal place of business of the Surviving Company at 190 E. Bannock, Boise, Idaho 83702, and copies thereof will be furnished to any shareholder or member of either Constituent Company, upon request and without cost.
- 4.6 <u>Governing Law</u>. This Agreement shall in all respects be construed, interpreted and enforced in accordance with and governed by the laws of the state of Idaho and, so far as applicable, the merger provisions of the Idaho Corporate Act and Idaho LLC Act.
- 4.7 <u>Counterparts.</u> In order to facilitate the filing and recording of this Agreement, the same may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same instrument.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, this Agreement, having first been approved by resolutions of the Shareholders and Board of Directors of Merging Company and the Member and Manager of Surviving Company, is hereby executed on behalf of each such two companies.

SURVIVING COMPANY:

Boise Radiology Group, PLLC, an Idaho professional limited liability company

Bx: Steven V. Marx

Title: Manager

MERGING COMPANY:

Boise Radiology Group, P.A., an Idaho professional corporation

By: Brent D. Nelson

Title: Vice President

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