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**ARTICLES OF MERGER
OF
BOWEN PARKER DAY, CPAS, CHARTERED**

SECRETARY OF STATE
STATE OF IDAHO

**(BOWEN AND PARKER, CPAS, CHARTERED
and DAY AND HANSON, CPAs, CHARTERED,
MERGING CORPORATIONS)**

KNOW ALL MEN BY THESE PRESENTS: That we, the undersigned, being natural persons of full age and citizens of the United States; and, being all the shareholders of the merging Corporations and representatives of the Boards of Directors of the merging Corporations, under and pursuant to the provisions of the general corporation laws of the state of Idaho, including the Professional Service Corporation Act, and the Acts amendatory thereof and supplemental thereto, do hereby certify as follows:

Pursuant to a combined special meeting of the shareholders and Board of Directors of **Bowen and Parker, CPAs, Chartered**, an Idaho corporation, and a joint combined special meeting of the shareholders and Board of Directors of **Day and Hanson, CPAs, Chartered**, an Idaho corporation held in Nampa, Idaho, on the 5th day of January, 2007; and in accordance with the Articles of Incorporation of said corporations, do hereby certify as follows:

FIRST

The parties to this merger are **Bowen and Parker, CPAs, Chartered**, an Idaho corporation and **Day and Hanson, CPAs, Chartered**, an Idaho corporation. This merger is executed per a Plan of Merger adopted by both parties on the 13th day of January, 2006.

SECOND

The surviving corporation to this merger will be **Bowen and Parker, CPAs, Chartered**; and the corporation **Day and Hanson, CPAs, Chartered** is hereby dissolved.

IDAHO SECRETARY OF STATE
01/11/2007 05:00
CX: 2986 CT: 68449 BH: 1025543
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THIRD

The Articles of Incorporation of **Bowen and Parker, CPAs, Chartered** are hereby amended, as per the Plan of Merger, to change the name of such corporation to **Bowen Parker Day, CPAs, Chartered**.


Total shares of common stock issued and outstanding and entitled to vote for this amendment is 400. The above amendment was voted on and unanimously passed by holders of all 400 shares of voting common stock.


FOURTH

This merger was approved by a unanimous vote of the Shareholders of both Corporations as parties to this merger as required by the Plan of Merger so adopted..

IN WITNESS WHEREOF, we have hereunto set our hands on this 9th day of January, 2007.

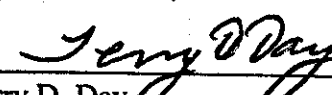
Bowen and Parker, CPAs, Chartered



Ron V. Bowen


Mikeal D. Parker

Day and Hanson, CPAs



Terry D. Day

Bowen Parker Day, CPAs, Chartered.

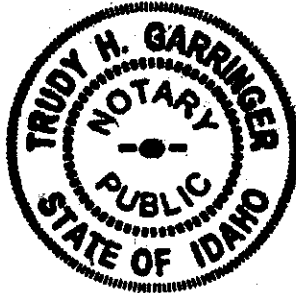


Ron V. Bowen, Secretary

STATE OF IDAHO)
) ss.
County of Canyon)

I, Trudy Garringer, a notary public, do hereby certify that on this 9th day of January, 2007, personally appeared before me Mikeal D. Parker and Ron V. Bowen, who, being by me first duly sworn, declared that they are the officers and shareholders of Bowen Parker Day, CPAs, Chartered. (formerly Bowen and Parker, CPAs, Chartered.), that they signed the foregoing document on behalf of the corporation, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year above first written.



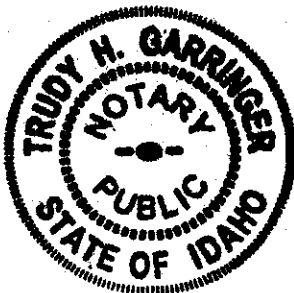
Notary Public for Idaho
Residing at Nampa, Idaho
Commission Expires 10/23/09

A handwritten signature of Trudy H. Garringer in cursive script.

STATE OF IDAHO)
) ss.
County of Canyon)

I, Trudy Garringer, a notary public, do hereby certify that on this 9th day of January, 2007, personally appeared before me Terry D. Day, who, being by me first duly sworn, declared that he is an officer and shareholder of Day and Hanson, CPAs, Chartered, that he signed the foregoing document on behalf of the corporation, and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year above first written.



Notary Public for Idaho
Residing at Nampa, Idaho
Commission Expires 10/23/09

A handwritten signature of Trudy H. Garringer in cursive script.