

FILED EFFECTIVE

Filed at the Request of:

Space for Secretary of State's Use

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

05 MAY -4 PM 5: 02

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 MOUNTAIN STATES 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 Mountain States Business Alliance, Inc., an Idaho corporation ("Mountain States") 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 Mountain States, 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: 2105 DH: 000636
1 @ 30.00 = 30.00 MERGER # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C 12 3180

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.

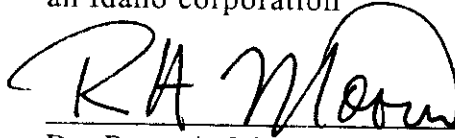
SECOND: As to WorkCare Northwest, 50 shares of common stock were entitled to vote on, and approved, the Plan.

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

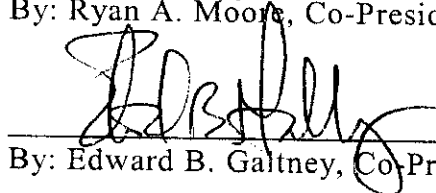
FOURTH: The name of the surviving entity is WorkCare Northwest, Inc.

Dated the 4th day of May 2005.

WORKCARE NORTHWEST, INC.
an Idaho corporation

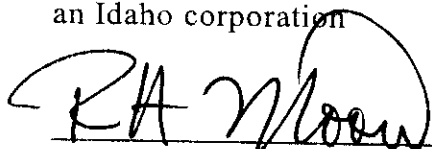


By: Ryan A. Moore, Co-President

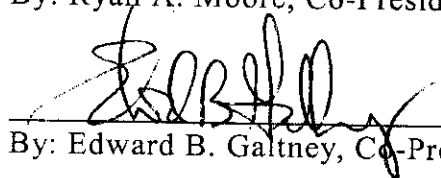


By: Edward B. Galtney, Co-President

MOUNTAIN STATES 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

MOUNTAIN STATES BUSINESS ALLIANCE, INC., an Idaho corporation
and
WORKCARE NORTHWEST, INC., an Idaho corporation

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

RECITALS

A. Mountain States Business Alliance, Inc. ("*Mountain States*") 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 March 11, 1998.

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 Mountain States 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. Mountain States is a wholly-owned subsidiary corporation of WorkCare Northwest, which is in turn the parent corporation of Mountain States.

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 corporations.

F. The Board of Directors of WorkCare Northwest deems it advisable and in the best interests of WorkCare Northwest and its shareholders, that Mountain States 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, Mountain States and WorkCare Northwest hereby agree as follows:

ARTICLE 1.

1.1 The Merger. Mountain States 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) Mountain States 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 Mountain States shall cease, all of the rights, privileges, powers, properties, and assets of Mountain States shall be vested in WorkCare Northwest, and WorkCare Northwest shall assume and be subject to all of the liabilities of Mountain States, without further action by Mountain States or WorkCare Northwest, in accordance with the provisions of the Idaho Business Corporation Act.

1.2 Articles of Merger. Mountain States 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 Mountain States Common Stock. At the Effective Time, all of the outstanding shares of stock of Mountain States 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.

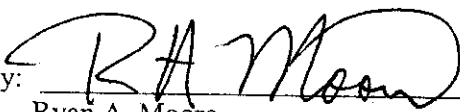
ARTICLE 4.

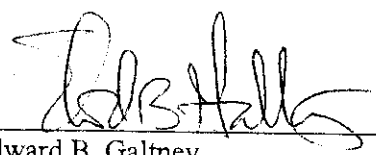
4.1 Counterparts. This Agreement of Merger may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one agreement.

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.

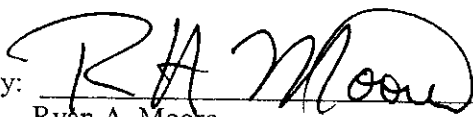
The undersigned parties have executed this Agreement of Merger, as of the date first written above.

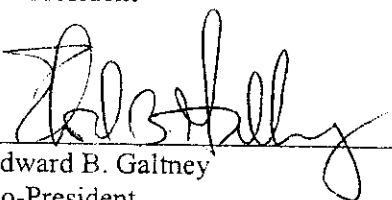
MOUNTAIN STATES BUSINESS ALLIANCE, INC.
an Idaho corporation

By: 
Ryan A. Moore
Co-President

By: 
Edward B. Galtney
Co-President

WORKCARE NORTHWEST, INC.
an Idaho corporation

By: 
Ryan A. Moore
Co-President

By: 
Edward B. Galtney
Co-President

3371369_1.DOC