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SECRETARY OF STATE  
STATE OF IDAHO

**ARTICLES OF MERGER**

**MERGING**

**PROGRESSIVE THERAPY, P.C.,**

**an Idaho professional corporation,**

**WITH AND INTO**

**ACTION THERAPY, P.C.,**

**an Idaho professional corporation**

*Pursuant to Chapter 1, Part II, Title 30 of the  
Idaho Business Corporation Act, in accordance with the  
Idaho Professional Service Corporation Act*

ACTION THERAPY, P.C., an Idaho professional corporation ("Action Therapy") and  
PROGRESSIVE THERAPY, P.C., an Idaho professional corporation ("Progressive Therapy"),  
DO HEREBY CERTIFY as follows:

1. The constituent corporations in the merger (the "Merger") are Action Therapy, with its principal place of business at 3090 Gentry Way, Suite 250, Meridian, Idaho, 83642, and Progressive Therapy, with its principal place of business at 401 Crestview, Boise, Idaho, 83686.
2. A Plan of Merger (the "Merger Plan") has been duly authorized and approved by the Board of Directors of Action Therapy in accordance with Sections 30-1-1102 and 30-1-1106 of the Idaho Business Corporation Act (the "IBCA"), and the participation of Progressive Therapy in the Merger and Merger Plan was duly authorized by the Board of Directors of Progressive Therapy in accordance with Sections 30-1-1102 and 30-1-1106 of the IBCA. The Merger Plan is attached hereto as Exhibit A and is incorporated herein by this reference.
3. Pursuant to the Merger Plan, Progressive Therapy is being merged with and into Action Therapy, with Action Therapy being the surviving corporation in the Merger (the "Surviving Corporation").
4. The address of the Surviving Corporation where copies of process may be sent by the Idaho Secretary of State is 3090 Gentry Way, Suite 250, Meridian, Idaho, 83642.

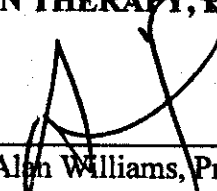
IDAHO SECRETARY OF STATE  
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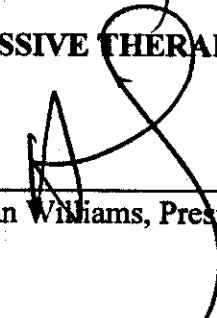
5. Although not required by the IBCA, the Merger Plan has been submitted to and approved by the shareholders of Action Therapy.
6. In accordance with Section 30-1-1104 of the IBCA, the Merger Plan was submitted to and approved by the shareholders of Progressive Therapy.
7. The Merger is effective as of 12:01 a.m., Mountain Time, on January 1, 2008, upon filing a copy of these Articles of Merger with the Idaho Secretary of State.

IN WITNESS WHEREOF, Action Therapy and Progressive Therapy have caused these Articles of Merger to be executed by their respective authorized officer this 29<sup>th</sup> day of January, 2008.

**ACTION THERAPY, P.C.**

By:   
Alan Williams, President

**PROGRESSIVE THERAPY, P.C.**

By:   
Alan Williams, President

## PLAN OF MERGER

Effective January 1, 2008, ACTION THERAPY, P.C., an Idaho professional corporation ("Action Therapy") and PROGRESSIVE THERAPY, P.C., an Idaho professional corporation ("Progressive Therapy"), agree as follows:

### 1. BACKGROUND.

**1.1 Plan of Merger.** Action Therapy and Progressive Therapy have entered into this Plan of Merger ("Plan of Merger") which provides for the merger of Progressive Therapy with and into Action Therapy.

**1.2 Board and Shareholder Approval.** The Boards of Directors of Action Therapy and Progressive Therapy, respectively, and the Shareholders of Action Therapy and Progressive Therapy, have approved the merger of Progressive Therapy with and into Action Therapy and the consummation of the transactions contemplated by this Plan of Merger, upon the terms and subject to the conditions set forth in this Plan of Merger.

### 2. THE MERGER.

**2.1 The Merger.** Upon the terms and subject to the conditions of this Plan of Merger, at the Effective Time (as defined in Section 2.2), pursuant to the Idaho Business Corporation Act, as amended (the "IBCA"), in accordance with the Idaho Professional Service Corporation Act, Progressive Therapy shall be merged with and into Action Therapy and the separate existence of Progressive Therapy shall thereupon cease (the "Merger"). Action Therapy shall be the surviving corporation in the Merger (sometimes identified herein as the "Surviving Corporation").

**2.2 Effective Time of the Merger.** The Merger shall become effective as of 12:01 AM, Mountain Time on January 1, 2008, upon filing of a copy of this Plan of Merger and the requisite Articles of Merger pursuant to Section 30-1-1106 of the IBCA and any other documents necessary to effect the Merger in accordance with the IBCA with the Secretary of State of the State of Idaho (the "Effective Time").

**2.3 Effects of Merger.** The Merger shall have the effects set forth in Section 30-1-1107 of the IBCA and all other applicable laws.

### 3. SURVIVING CORPORATION.

**3.1 Articles of Incorporation.** At the Effective Time, the Articles of Incorporation of Action Therapy, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation until duly amended.

**3.2 Bylaws.** At the Effective Time, the Bylaws of Action Therapy, as in effect immediately prior to the Effective Time, shall be the Bylaws of the Surviving Corporation until duly amended.

**3.3 Directors and Officers.** At and after the Effective Time, the directors and officers of Action Therapy immediately prior to the Effective Time shall be the directors and officers of the Surviving Corporation, in each case until their respective successors have been duly elected or appointed and qualified or until their earlier death, resignation or removal in accordance with the Surviving Corporation's Articles of Incorporation and Bylaws.

#### **4. SHARES.**

**4.1 Cancellation of Progressive Therapy Shares.** Upon the Effective Time, each share of stock of Progressive Therapy issued and outstanding immediately prior to the Effective Time shall (without further action of Progressive Therapy or the Surviving Corporation) thereupon be cancelled.

**4.2 No Change to Action Therapy Shares.** Upon the Effective Time, each shareholder of Action Therapy, the Surviving Corporation, will hold the same number of shares immediately after the Merger as held immediately prior to the Merger.

#### **5. INTERPRETATION.**

**5.1 Amendment.** This Plan of Merger may be amended by an instrument in writing signed on behalf of each of the parties.

**5.2 Notices.** All notices and other communications ("Notices") under this Plan of Merger (i) shall be in writing, and (ii) shall be addressed or delivered to the following relevant address or at such other address as shall be given in writing by a party to the other:

**5.2.1 If to Action Therapy:** 3090 Gentry Way, Suite 250  
Meridian, Idaho 83642

with copy to: Robert Thomas  
Hawley Troxell Ennis & Hawley LLP  
877 Main Street, Suite 1000  
P.O. Box 1617  
Boise, ID 83701-1617

If to Progressive Therapy: 401 Crestview Drive  
Nampa, Idaho 83686

Notices complying with the provisions of this Section shall be deemed to have been delivered (i) upon the date of delivery if delivered in person or by facsimile, or (ii) on the date of the postmark

on the return receipt if deposited in the United States Mail, with postage prepaid for certified or registered mail, return receipt requested.

**5.3 Interpretation.** This Plan of Merger (and the other documents and instruments referenced in this Plan of Merger) (i) constitutes the entire agreement and supersedes all other prior agreements and understandings, both written and oral, among the parties, or any of them, regarding the subject matter of the agreements, (ii) shall not be assigned by operation of law or otherwise without the prior written consent of the other parties, and (iii) shall be governed in all respects, including validity, interpretation and effect, by the laws of the State of Idaho (without giving effect to the provisions thereof relating to conflicts of law); and the Merger shall be governed by the laws of the State of Idaho.

**5.4 Counterparts.** This Plan of Merger may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement.

**5.5 Parties in Interest.** This Plan of Merger shall be binding upon and inure to the benefit of and be enforceable by the parties and their respective permitted successors and assigns. Nothing in this Plan of Merger, express or implied, is intended to confer upon any other person any rights, benefits or remedies of any nature whatsoever under or by reason of this Merger Plan.

IN WITNESS WHEREOF, this Plan of Merger is duly executed by the authorized officer of Progressive Therapy and Action Therapy, respectively, as of the dates set forth below, effective as of January 1, 2008.

PROGRESSIVE THERAPY, P.C.

By: \_\_\_\_\_

President

Dated: January 18, 2008

ACTION THERAPY P.C.

By: \_\_\_\_\_

President

Dated: January 18, 2008