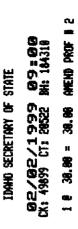
FILED



CERTIFICATE OF RESTATEMENT OF THE ARTICLES OF INCORPORATION OF DELMAR W. GRAY, D.D.S., P.A.

(Pursuant to Section 30-1-1007 of The Idaho General Business Corporations Act)



- I, the President of Delmar W. Gray, D.D.S., P.A. (the "Corporation"), DO HEREBY CERTIFY THAT:
- I. Attached to this Certificate as Exhibit A is the form of Restated Articles of Incorporation of the Corporation.
- II. The Restated Articles of Incorporation restate and integrate and further amend the Articles of Incorporation of the Corporation filed in the State of Idaho on October 31, 1994, and as in effect on the date hereof, as follows:
 - A. Article I is amended to read as follows:

ARTICLE I. NAME

The name of the Corporation is GRAY AND SMITH FAMILY DENTAL, P.A.

B. Article VII is amended to read as follows:

ARTICLE VII. BOARD OF DIRECTORS

The number of Directors of the Corporation shall be as specified in the Bylaws. The names and addresses of the persons who are to serve as Directors until their successors are elected and qualified are:

Name	Address
Delmar W. Gray, D.D.S.	813 Stilson Road, Suite B Boise, ID 83703
Randall B. Smith, D.M.D.	813 Stilson Road, Suite B Boise, ID 83703

- C. Article VIII is deleted in its entirety.
- III. Except for the amendments described above, the Restated Articles of Incorporation, in the form attached hereto as Exhibit A, correctly set forth without change the corresponding provisions of the Articles of Incorporation as theretofore set forth, and the Restated Articles of Incorporation together with the designated amendments supersede the original Articles of Incorporation and all amendments thereto.
- IV. The persons signing the Restated Articles of Incorporation are duly elected officers of the Corporation.
- V. The amendments to the Articles of Incorporation were approved by the Directors at a duly noticed meeting with a quorum in attendance on _Dec.__12, 1998.
- VI. At the time of the adoption of the Amendments herein, the Corporation had two Shareholders entitled to vote. The Amendments required the approval of the Shareholders, pursuant to Section 30-1-1003 of the Idaho General Business Corporations Act. The amendments to the Articles of Incorporation and the Restated Articles of Incorporation were approved unanimously by the Shareholders of the Corporation on Jan 20, 1999.
- VII. The Restated Articles of Incorporation of the Corporation shall become effective upon the filing thereof with the Secretary of State of the State of Idaho.

IN WITNESS WHEREOF, I do hereby execute this Certificate of Restatement of the Articles of Incorporation of the Corporation on this 20th day of Juneary, 1999.

DELMAR W. GRAY, D.D.S., P.A.

ву:

President

Attest

Secretary

EXHIBIT A RESTATED ARTICLES OF INCORPORATION

AMENDED AND RESTATED

ARTICLES OF INCORPORATION

OF

GRAY AND SMITH FAMILY DENTAL, P.A.

Under the provisions and subject to the requirements of the Idaho Professional Service Corporation Act, the Board of Directors of Gray and Smith Family Dental, P.A. does hereby amend and restate the Articles of Incorporation of the Corporation as follows:

ARTICLE I. NAME

The name of the Corporation is GRAY AND SMITH FAMILY DENTAL, P.A.

ARTICLE II. PERIOD OF DURATION

The period of duration of the Corporation is perpetual.

ARTICLE III. PURPOSES

Section 1. The purposes for which the Corporation is organized are to render professional services performed by dentists and any and all services ancillary thereto, provided that such professional services shall be rendered only through its officers, employees and agents who are duly licensed under the laws of the State of Idaho to practice dentistry; to do everything necessary, proper, advisable or convenient for the conduct of said business; and to do all other things incident thereto or connected therewith, which are not forbidden by law or by these Articles of Incorporation.

Section 2. The Corporation shall not engage in any business other than rendering the aforementioned services; provided, however, that the Corporation may own real and personal property necessary or appropriate for rendering the type of professional services for which it is organized, may invest its funds in real estate, mortgages, stock, bonds and any other type of investment, and may enter into contracts, appoint agents, borrow money, incur indebtedness, and do any and all other lawful things necessary or proper to the transaction of the affairs and purposes of the Corporation.

Section 3. The Corporation shall have and may exercise all powers now or hereafter granted to professional corporations organized under the laws of the State of Idaho, and all such powers necessary or convenient to effect its purposes, including but not limited to the statutory powers specified in Idaho Code § 30-1-4 to 30-1-6, as amended and supplemented.

ARTICLE IV. AUTHORIZED SHARES

Section 1. Number and Par Value. The aggregate number of shares of common stock which the Corporation shall have authority to issue is 2500 shares. The aggregate par value of said shares is \$2,500.00 and the par value of each share is \$1.00.

Section 2. Dividends. The holders of the common stock shall be entitled to receive, when and as declared by the Board of Directors, as permitted by the Act, dividends or distributions payable either in cash, in property, or in shares of the capital stock of the Corporation.

Section 3. Stock Nonassessable. Except to the extent provided in § 30-1306, Idaho Code, the private property of the shareholders of the Corporation shall not be subject to the payment of the corporate debts to any extent whatsoever, and shares of the Corporation shall not be subject to assessment for the purpose of paying expenses, conducting business or paying debts of the Corporation.

Section 4. Voting Power. The entire voting power for the election of Directors and for all other purposes shall be vested exclusively in the holders of the common stock, who shall be entitled to one vote for each share of common stock held by them of record.

Section 5. Restriction on Transfer of Shares. No shareholder of the Corporation may sell or transfer shares except to another individual who is eligible to be a shareholder of the Corporation, and such sale or transfer may be made only after the same shall have been approved, at a shareholders' meeting specially called for such purpose, by a majority of the outstanding stock of the Corporation. At such shareholders' meeting, the shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose.

ARTICIE V. PREEMPTIVE RIGHTS

Stockholders of the Corporation shall have preemptive and preferential rights of the subscription to any shares of stock of the Corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the Corporation, issued or sold, and the Board of Directors in issuing stock of the Corporation, or obligations convertible into stock, shall first offer such issue of stock or obligations to the stockholders of the Corporation.

ARTICLE VI. REGISTERED OFFICE

The address of the initial registered office of the Corporation is 813 Stilson Road, Suite B, Boise, Idaho 83703, and the name of its initial registered agent at that office is Delmar W. Gray, D.D.S.

ARTICLE VII. BOARD OF DIRECTORS

The number of Directors of the Corporation will be as specified in the Bylaws. The names and addresses of the persons who are to serve as Directors until their successors are elected and qualified are:

Name	Address
Delmar W. Gray, D.D.S.	813 Stilson Road, Suite B Boise, Idaho 83703
Randall B. Smith, D.M.D.	813 Stilson Road, Suite B Boise, Idaho 83703

Dated this 20th day of January, 1999.

President W Shay

ATTEST: