

FILED EFFECTIVE

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ARTICLES OF INCORPORATION

OF

STATE
IDAHO

JEFFREY W. BOWMAN, DMD PC

KNOW ALL MEN BY THESE PRESENTS that the undersigned, being a natural person of full age and citizen of the United States, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the State of Idaho, and the acts amendatory thereof, and supplemental thereto, do hereby certify as follows:

I

The name of the corporation shall be:

JEFFREY W. BOWMAN, DMD PC

II

The existence of this corporation shall be perpetual.

III

The purposes and objects for which the corporation is formed are to transact any and all lawful business for which corporations may be incorporated under the Idaho Professional Service Corporation Act. The corporation is organized for the profession of Dentistry.

IV

The location and post office address of the registered office of the corporation is:

77 North Main, P. O. Box 572, Driggs, Idaho 83422

The name of the initial registered agent at such address is:

BRETT L. COOKE

C 45540

V

The total authorized capital stock of this corporation shall be One Thousand (1,000) shares with no par value. There shall be no other class of stock issued by this corporation.

VI

It is the desire and intention of the corporation and of the parties hereto that the corporation should make a Sub-Chapter S election under Section 1244 of the United States Internal Revenue Code, and should terminate and revoke any such election, once made, only in accordance with the determination of the holders of a majority of all the outstanding stock of the corporation.

VII

The name and post office address of the incorporator is as follows:

<u>Name</u>	<u>Address</u>
JEFFREY W. BOWMAN	P. O. Box 527, Victor, ID 83455

VIII

The private property of the stockholders of the corporation shall not be subject to the payment of corporate debts to any extent whatsoever, and the shares of the corporation shall not be subject to assessment for the purpose of paying expenses, conducting business or paying debts of the corporation.

IX

The Board of Directors shall consist of one (1) director, but during their term of office, or thereafter, the number of directors may be increased from time to time as may be provided by the By-Laws.

The following person is named as director of the corporation and will serve until

successors are elected and qualified:

JEFFREY W. BOWMAN

X

The Board of Directors of this corporation may meet and transact business of the corporation either at the principal place of business designated herein, or at such other place by a resolution of the Board of Directors. All or any meetings of the shareholders may also be held within or without the State of Idaho.

XI

In furtherance, and not in limitation, of the powers conferred by statute, the Board of Directors is expressly authorized:

(1) Subject to the By-Laws, if any, adopted by the shareholders, to make, alter or repeal the By-Laws of the corporation;

(2) To encumber the corporate assets, personal or real, and to guarantee the indebtedness of others, without limitation;

(3) To set apart out of any of the funds of the corporation available for dividends a reserve or reserves for any proper purpose and to abolish any such reserves; and

(4) By resolution adopted by a majority of the whole Board, to designate one or more committees, each committee to consist of one or more of the directors of the corporation which, to the extent provided in the resolution or in the By-Laws of the corporation, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation, including power to execute and seal documents. Such committee shall be named or designed as the Board may direct. All corporate powers of the corporation shall be exercised by the Board of Directors except as otherwise provided herein or by law.

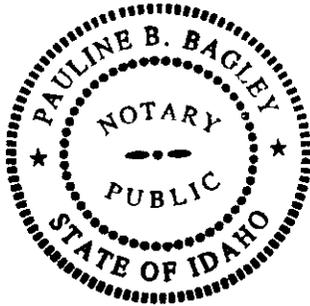
IN WITNESS WHEREOF, the said incorporators have set their hand and seal this 18

day of September, 2002.

Jeffrey W. Bowman
JEFFREY W. BOWMAN, Incorporator

STATE OF IDAHO)
 : ss.
County of Teton)

On this 18 day of September, in the year of 2002, before me, a Notary Public in and for said State, personally appeared JEFFREY W. BOWMAN, known or identified to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.



Pauline Bagley
Notary Public for Idaho
Residing at: Victor
My Commission expires: 8/2005