

ARTICLES OF MERGER

FILED EFFECTIVE

2003 DEC 31 AM 8:45

CLERK OF DISTRICT COURT
IDAHO

1. Name and jurisdiction of organization of each constituent entity:

Willard E. Osmunson, D.D.S., M.P.H., P.A.

Jurisdiction: Idaho

Entity Type: Professional Service Corporation

Willard E. Osmunson, D.D.S., M.P.H., Prof. Corp.

Jurisdiction: Nevada

Entity Type: Professional Corporation

2. The undersigned declares that a Plan of Merger has been adopted by each constituent entity.
3. The Plan was approved by the required unanimous consent of the owners of:

Willard E. Osmunson, D.D.S., M.P.H., P.A., an Idaho professional service corporation

Willard E. Osmunson, D.D.S., M.P.H., Prof. Corp., a Nevada professional corporation

4. The entire Plan of Merger is attached.
5. Willard E. Osmunson, D.D.S., M.P.H., P.A., an Idaho professional service corporation.

Shareholder approval was required. The vote was as follows:

Number of Shares Outstanding: 100
Number of Shares Entitled to be Cast: 100
Number of Votes Cast For: 100
Number of Votes Cast Against: -0-

Willard E. Osmunson, D.D.S., M.P.H., Prof. Corp., a Nevada professional corporation

Shareholder approval was required. The vote was as follows:

Number of Shares Outstanding: 50
Number of Shares Entitled to be Cast: 50
Number of Votes Cast For: 50
Number of Votes Cast Against: -0-

IDAHO SECRETARY OF STATE
12/31/2003 05:00
CK: 29768 CI: 155874 MI: 719274
1 @ 30.00 = 30.00 MERGER # 2

C96825

6. Signatures:

WILLARD E. OSMUNSON, D.D.S., M.P.H., P.A.

By: 

Willard E. Osmunson, D.D.S., M.P.H.

Title: President

Date: 11-24-03

WILLARD E. OSMUNSON, D.D.S., M.P.H., PROF. CORP.

By: 

Willard E. Osmunson, D.D.S., M.P.H.

Title: President

Date: 11-24-03

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AGREEMENT AND PLAN OF MERGER
BETWEEN
WILLARD E. OSMUNSON, D.D.S., M.P.H., P.A.,
an Idaho Professional Service Corporation
AND
WILLARD E. OSMUNSON, D.D.S., M.P.H., PROF. CORP.
a Nevada Professional Corporation

This Agreement and Plan of Merger ("Agreement") is entered into between Willard E. Osmunson, D.D.S., M.P.H., P.A., an Idaho professional service corporation (herein "Merging Corporation", and Willard E. Osmunson, D.D.S., M.P.H., Prof. Corp., a Nevada professional corporation (herein "Surviving Corporation").

1. Merging Corporation shall be merged into Surviving Corporation.

2. Each share of common stock of Merging Corporation that is issued and outstanding immediately prior to the effective date shall be converted into $\frac{1}{4}$ share of fully paid and non-assessable common stock of Surviving Corporation.

3. The outstanding shares of Surviving Corporation shall remain outstanding and are not affected by the merger.

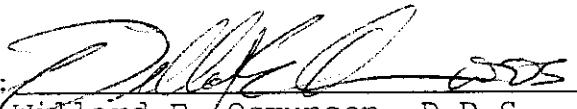
4. Merging Corporation shall, from time to time, as when requested by Surviving Corporation, execute and deliver all such documents and instruments and take all such action necessary or desirable to evidence or carry out this merger.

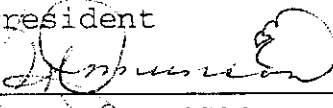
5. The effect of the merger and the effective date of the merger are as prescribed by law.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective on and as of November 24, 2003.

"Merging Corporation"

WILLARD E. OSMUNSON, D.D.S.,
M.P.H., P.A.,
an Idaho professional service
corporation

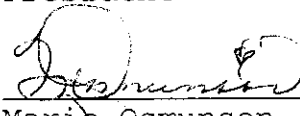
By: 
Willard E. Osmunson, D.D.S.,
President

By: 
Marie Osmunson,
Secretary

"Surviving Corporation"

WILLARD E. OSMUNSON, D.D.S.,
M.P.H., PROF. CORP.,
a Nevada professional corporation

By: 
Willard E. Osmunson, D.D.S.,
President

By: 
Marie Osmunson,
Secretary