

State of Idaho

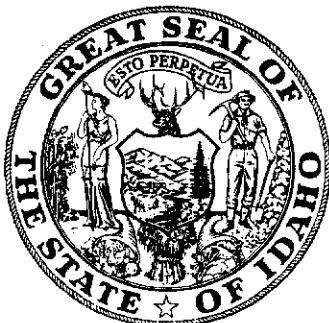
Department of State

CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of merger of THE WILKINSON DENTAL MANUFACTURING COMPANY, a California corporation into THE WILKINSON COMPANY, INC. an Idaho corporation, file number C 104718, duly executed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this certificate of merger, and attach hereto a duplicate original of the Articles of merger.

Dated: October 21, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By

L. D. Whitman

**ARTICLES OF MERGER
OF DOMESTIC AND FOREIGN CORPORATIONS
INTO
THE WILKINSON COMPANY, INC.**

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IDaho SECRETARY OF STATE
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Pursuant to the provisions of the Idaho Business Corporation Act, the undersigned domestic and foreign corporations adopt the following Articles of Merger for the purpose of merging them into The Wilkinson Company, Inc.:

First: The names of the undersigned corporations and the States under the laws of which they are respectively organized are:

Name of Corporation	State
The Wilkinson Company, Inc.	Idaho
The Wilkinson Dental Manufacturing Company	California

Second: The laws of the state under which such foreign corporation is organized permit such a merger.

Third: The name of the Surviving Corporation is The Wilkinson Company, Inc., and it is to be governed by the laws of the State of Idaho.

Fourth: An Agreement and Plan of Merger (the "Plan"), a copy of which is attached hereto as Exhibit "A" and by this reference incorporated herein, was approved by the board of directors and shareholders of the undersigned domestic corporation in the manner prescribed by the Idaho Business Corporation Act, and was approved by the undersigned foreign corporation in the manner prescribed by the laws of the state under which it is organized.

Fifth: As to The Wilkinson Dental Manufacturing Company, the number of shares issued and outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

	Number of Shares Outstanding	Designation of Class	Number of Shares
The Wilkinson Dental Manufacturing Company	172,485	Not Applicable	Not Applicable

Sixth: As to The Wilkinson Company, Inc., the number of shares issued and outstanding, and the designation and number of

outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

Shares Entitled to Vote as a Class			
	Number of Shares Outstanding	Designation of Class	Number of Shares
The Wilkinson Company, Inc.	10,000	Not Applicable	Not Applicable

Seventh: As to The Wilkinson Dental Manufacturing Company, the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

Number of Shares Entitled to Vote as a Class					
Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against
The Wilkinson Dental Manufacturing Company	172,485	0	N/A	N/A	N/A


Eighth: As to The Wilkinson Company, Inc. the total number of shares voted for and against such Plan, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

Number of Shares Entitled to Vote as a Class					
Name of Corporation	Total Voted For	Total Voted Against	Class	Voted For	Voted Against
The Wilkinson Company, Inc.	10,000	0	N/A	N/A	N/A

IN WITNESS WHEREOF, the respective corporations have caused these Articles of Merger to be executed and delivered by their officers thereunto duly authorized, and such officers certify the foregoing, as of this 14th day of October, 1996.

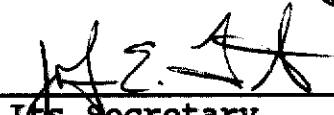
The Wilkinson Company, Inc.

By: 
Its President

By: 
Its Secretary

The Wilkinson Dental Manufacturing Company

By: 
Its President

By: 
Its Secretary

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AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger ("Plan") dated this 16th day of September, 1996, by and between The Wilkinson Company, Inc. and The Wilkinson Dental Manufacturing Company, such corporations being hereinafter collectively referred to as the "Constituent Corporations,"

WITNESSETH

Whereas, The Wilkinson Company, Inc. ("Corporation A") is a corporation duly organized and existing under the laws of the State of Idaho, having been incorporated on January 7, 1994, and having an authorized capital stock of One Million (1,000,000) shares of common stock, One Dollar (\$1.00) par value (the "Corporation A Common Stock"), of which Ten Thousand (10,000) shares are issued and outstanding and all such issued and outstanding shares are entitled to vote on this Agreement and Plan of Merger; and

Whereas, The Wilkinson Dental Manufacturing Corporation ("Corporation B") is a corporation duly organized and existing under the laws of the State of California, having been incorporated on December 7, 1945, and having an authorized capital stock of One Million (1,000,000) shares of common stock, \$1.00 par value (the "Corporation B Common Stock"), of which One Hundred Seventy-Two Thousand, Four Hundred Eighty-Five (172,485) shares are issued and outstanding and all such issued and outstanding shares are entitled to vote on this Agreement and Plan of Merger; and

Whereas, the respective boards of directors of the Constituent Corporations deem it advisable and in the best interests of said Corporations that Corporation B be merged with and into Corporation A as the Surviving Corporation ("Merger") as authorized by the statutes of the State of Idaho under and pursuant to the terms and conditions thereafter set forth, and for the shares of capital stock of Corporation B issued and outstanding at the Effective Date (as hereinafter defined) to be converted into shares of Corporation A Stock, \$1.00 par value and each such board has duly approved this Agreement and Plan of Merger; and

Whereas, the boards of directors of Corporations A and B have resolved that the Constituent Corporations be merged into a single corporation in a transaction qualifying as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code;

Now, therefore, in consideration of the promises and the mutual covenants and agreements herein contained, and for the purpose of setting forth the terms and conditions of said Merger, the mode of carrying the same into effect, the manner and basis of converting the shares of The Wilkinson Dental Manufacturing Company into shares of the Surviving Corporation and such other details and provisions as are deemed necessary or desirable, the parties hereto have agreed and do hereby agree, subject to the approval and adoption of this Plan by the requisite vote of the shareholders of

both The Wilkinson Dental Manufacturing Company and The Wilkinson Company, Inc., and subject to the conditions hereafter set forth, as follows:

Article I

MERGER AND NAME OF SURVIVING CORPORATION

At the Effective Date, as hereinafter defined, Corporation B, shall be merged with and into Corporation A, which is hereby designated as the "Surviving Corporation", which shall not be a new corporation, which shall continue its corporate existence as a corporation to be governed by the laws of the State of Idaho, which shall continue to be named The Wilkinson Company, Inc., and which shall maintain a registered office in the State of Idaho.

Article II

TERMS AND CONDITIONS OF MERGER

The terms and conditions of the Merger are (in addition to those set forth elsewhere in this Plan) as follows:

(a) At the Effective Date:

(1) The Constituent Corporations shall be a single corporation, which shall be The Wilkinson Company, Inc., the Corporation designated herein as the Surviving Corporation.

(2) The separate existence of Corporation B shall cease.

(3) The Surviving Corporation shall thereupon and thereafter possess all the rights, privileges, powers and franchises of a public as well as of a private nature, and be subject to all the restrictions, disabilities and duties of each Constituent Corporation; and the rights, privileges, powers and franchises of each Constituent Corporation, and all property, real, personal and mixed, and all debts due to either Constituent Corporation on whatever account, as well for stock subscriptions as all other chose in action or belonging to each Constituent Corporation shall be vested in the Surviving Corporation; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of the respective Constituent Corporations, and the title to any real estate vested by deed or otherwise in either Constituent Corporation shall not revert or be in any way impaired by reason of the Merger; but all rights of creditors and all liens upon any property of either Constituent Corporation shall be preserved unimpaired, and all debts, liabilities and duties of the respective Constituent Corporations shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities and duties had

been incurred or contracted by it. Any action or proceeding whether civil, criminal or administrative, pending by or against either Constituent Corporation shall be prosecuted as if the Merger had not taken place, or the Surviving Corporation may be substituted in such action or proceeding.

(4) All corporation acts, plans, policies, contracts, approvals and authorizations of Corporation B and its shareholders, board of directors, committees elected or appointed by the board of directors, officers and agents, which were valid and effective immediately prior to the Effective Date shall be taken for all purposes as the acts, plans, policies, contracts, approvals, and authorizations of the Surviving Corporation and shall be as effective and binding thereon as the same were with respect to Corporation B.

(5) The assets, liabilities, reserves and accounts of each Constituent Corporation shall be recorded on the books of the Surviving Corporation at the amounts at which they, respectively, shall then be carried on the books of such Constituent Corporation subject to such adjustments or eliminations of intercompany items as may be appropriate in giving effect to the Merger.

(b) The board of directors and the officers of Corporation A as of the Effective Date shall be: board of directors: J. Nick Teets and John E. Teets; officers: J. Nick Teets - President and Treasurer; John E. Teets - Vice-President and Secretary.

Article III

MANNER AND BASIS OF CONVERTING SHARES AND RELATED PROVISIONS

The manner and basis of converting the issued and outstanding shares of The Wilkinson Dental Manufacturing Company into shares of the Surviving Corporation and the mode of carrying the Merger into effect are as follows:

(a) Each share of Corporation B Stock shall be converted into one (1) share of Corporation A (the Surviving Corporation), without any action on the part of the holder thereof. After the Effective Date, each holder of an outstanding certificate or certificates which, prior thereto, represented shares of Corporation B Common Stock shall be entitled, upon surrender thereof, to receive in exchange therefor a certificate or certificates representing the number of shares of Corporation A Stock into or for which shares have been converted or exchanged.

Until surrendered, each outstanding certificate which, prior to the Effective Date represented shares of Corporation B Common Stock, shall for all purposes evidence the ownership of the shares of Corporation A Stock into or for which such shares have been so converted or exchanged.

(b) All shares of stock into which shares of Corporation B Common Stock shall have been converted pursuant to this Article III shall be issued in full satisfaction of all rights pertaining to such converted shares.

Article IV

CERTIFICATE OF INCORPORATION AND BY-LAWS

(a) The Amended Certificate of Incorporation of Corporation A as existing and constituted immediately prior to the Effective Date shall, upon the Merger becoming effective, be and constitute the Certificate of Incorporation of the Surviving Corporation until amended in the manner provided by law.

(b) The By-laws of Corporation A as existing and constituted immediately prior to the Effective Date shall, upon the Merger becoming effective, be and constitute the By-laws of the Surviving Corporation until amended in the manner provided by law.

Article V

OTHER PROVISIONS WITH RESPECT TO MERGER

(a) This Plan shall be submitted to the shareholders of The Wilkinson Dental Manufacturing Company and the shareholders of The Wilkinson Company, Inc. After the approval and adoption thereof by the shareholders of both the Constituent Corporations, all required documents shall be executed, filed and recorded and all required acts shall be done in order to accomplish the Merger under the provisions of the applicable statutes of the State of Idaho.

(b) This Plan may be terminated at any time prior to the Effective Date, whether before or after action thereon by the shareholders of the Wilkinson Dental Manufacturing Company and The Wilkinson Company, Inc., or by mutual consent of the Constituent Corporations, expressed by action of their respective boards of directors.

Article VI

APPROVAL AND EFFECTIVE TIME OF THE MERGER

(a) The Merger shall become effective when all the following actions shall have been taken:

(1) this Plan shall be adopted and approved on behalf of each Constituent Corporation in accordance with the Idaho Business Corporation Act; and

(2) Articles of Merger, setting forth the information required by, and executed in accordance with, the Idaho Business Corporation Act, shall be filed in the office of the Secretary of State of the State of Idaho (the particular time

and date at which such filing shall be accomplished being herein referred to as the "Effective Date").

(b) For the convenience of the parties and to facilitate the filing and recording of this Plan, any number of counterparts hereof may be executed, and each such counterpart shall be deemed to be an original instrument.

(c) This Plan and the legal relations between the parties hereto shall be governed by and construed in accordance with the laws of the State of Idaho.

(d) This Plan cannot be altered or amended except pursuant to an instrument in writing signed on behalf of the parties hereto.

IN WITNESS WHEREOF, the parties have hereunto set their hands the 16th day of September, 1996.

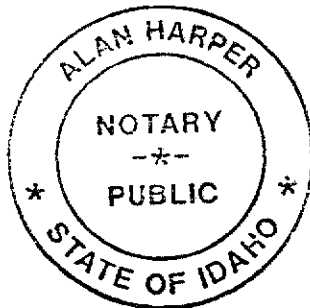
Parties:

The Wilkinson Company, Inc.

By: J. Nick Teets
J. Nick Teets, President

The Wilkinson Dental
Manufacturing Company

By: J. Nick Teets
J. Nick Teets, President



STATE OF IDAHO)
 : ss
County of Kootenai)

On this 16th day of SEPTEMBER, 1996, before me personally came J. Nick Teets, to me known, who being by me duly sworn, did depose and say that he is the President of The Wilkinson Company Inc., and The Wilkinson Dental Manufacturing Company, the Corporations described in and which executed the foregoing instrument, and that he signed his name thereto by order of the respective boards of directors of said Corporations.

Alan Harper
Print Name: Alan Harper
Notary Public for Idaho
Residing at: 165 2nd
My Commission Expires: 7-26-97

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