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STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
ROBERT D. NIELSON, D.M.D., P.A.

1. Name. The name of the Corporation is Robert D. Nielson, D.M.D., P.A.

2. Authorized shares. The aggregate number of shares the Corporation is authorized to issue shall be one hundred (100), all of which shall be common voting stock.

3. Registered office and agent. The registered office of the Corporation is 2635 Channing Way, Idaho Falls, Idaho, 83404, and its registered agent at that address is Stephen Telford.

4. Purpose. The purpose for which the Corporation is organized is to provide professional services in the practice of dentistry and all other purposes allowed by the laws of the State of Idaho.

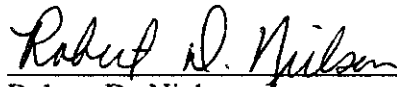
5. Incorporator. The name of the incorporator is Robert D. Nielson, and the incorporator's address is 695 Tiebreaker Drive, Ammon, ID 83406.

6. Preemptive Rights. The Corporation elects to have preemptive rights.

7. No Directors. The Corporation shall have no directors. The power to conduct and manage the corporate affairs conferred or imposed upon directors by the Idaho Professional Services Corporate Act, Idaho Code Sections 1301 *et seq.*, and the Idaho Business Corporation Business Act, Idaho Code Sections 30-1-101 *et seq.*, are hereby conferred or imposed upon the shareholders.

8. Indemnification. The Corporation shall indemnify the shareholders and officers of the Corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the Corporation to provide prior to such amendment).

In witness whereof, I have subscribed these Articles of Incorporation this 14th day of July, 2003.


Robert D. Nielson, Incorporator

4806\Articles

1- Special Meeting Minutes

IDAHO SECRETARY OF STATE
07/17/2003 05:00
CK: 33683 CT: 1498 BH: 691471
1 @ 100.00 = 100.00 CORP # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C150024