FILED EFFECTIVE

ARTICLES OF DISSOLUTION OF THOMAS G. WALSH, DDS, P.A. an Idaho Professional Corporation

2006 JUN -5 PM 12: 50

SECRETARY OF STATE

KNOW ALL MEN BY THESE PRESENTS, that THOMAS G. WALSH, DDS, P.A., an Idaho Professional Corporation, having duly resolved by its Board of Directors, as authorized by the sole shareholder, to dissolve the Corporation,

NOW, THEREFORE, these ARTICLES OF DISSOLUTION are hereby adopted and as follows:

I.

NAME

The name and address of the Corporation is: THOMAS G. WALSH, DDS, P.A., 1027 East Sherman Avenue, Coeur d'Alene, Idaho 83814.

II.

DATE OF DISSOLUTION

The date that dissolution was authorized: January 5, 2006.

III.

That the dissolution was approved by unanimous affirmative vote of the Corporation's shareholder, and the Board of Directors, the same being sufficient for approval as set forth within the minutes of the special Combined Meeting of Shareholder and Directors held on January 5, 2006.

DATED:

THOMAS G. WALSH,

SHAREHOLDER/DIRECTOR

STATE OF IDAHO)

) ss.

County of Kootenai)

I, the undersigned, a Notary Public, duly commissioned to take acknowledgments in the State of Idaho, do hereby certify that on this day, personally appeared before me, THOMAS G. WALSH, who, being by me first duly sworn on oath declare that he is the present Director and Shareholder

1-ARTICLES OF DISSOLUTION

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of THOMAS G. WALSH, DDS, P.A., an Idaho Corporation, that he has signed the foregoing ARTICLES OF DISSOLUTION and that the statements contained therein are true.

SUBSCRIBED AND SWORN TO before me this 31 st day of May, 2006

NOTAGE PROTARY PUBLIC FOR IDAHO

RESIDING AT: Coeur d'Abene

MY COMMISSION EXPIRES: 4/9/2011