

FILED/EFFECTIVE

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ARTICLES OF INCORPORATION
OF
SECRETARY OF STATE
STATE OF IDAHO

Sandpoint Denture Clinic, Inc.

KNOW ALL MEN BY THESE PRESENTS: That we, the under-
signed natural persons of lawful age and citizens of the United
States, for the purpose of forming a corporation pursuant to the
provisions of the Idaho Business Corporation Act (Title 30, Idaho Code)
do hereby certify as follows:

FIRST

The name of the corporation is
Sandpoint Denture Clinic, Inc.

SECOND

The corporation is to have perpetual existence.

THIRD

The purposes and objects for which the corporation is organized
include the transaction of any or all lawful business for which
corporations may be incorporated under the Idaho Business Corporation
Act (Title 30, Idaho Code).

FOURTH

The aggregate number of shares which the corporation shall have
authority to issue is: 100 Such shares are to
consist of one class only. The par value of each of such shares
shall be \$100, which stocks shall not be issued
until fully paid for, and once so issued shall be non-assessable.

IDAHO SECRETARY OF STATE

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FIFTH

All of the shares of stock issued shall be common stock, and all shares shall have equal value, without preferences, limitations or differences in relative rights with respect to other shares.

SIXTH

Stockholders of the corporation shall have pre-emptive and preferential rights of subscription to any shares of stock of the corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the corporation, or to obligations of the corporation convertible into stock. Any stock or obligations issued by the corporation shall first be offered to the stock holders of the corporation.

SEVENTH

The address of the initial registered office of the corporation is:

204 E. SUPERIOR, SUITE 9

SANDPOINT, ID, 83864

The name of the corporation's initial registered agent at such address is: CARLA WOLFRUM

EIGHTH

The number of directors constituting the initial Board of Directors is: TWO

The names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders or until their successors be elected and qualify are:

NAME CARLA R. WOLFRUM

ADDRESS 204 E. SUPERIOR, STE. 9, SANDPOINT, ID, 83864

NAME CAROL J. GRIFFIN

ADDRESS 204 E. SUPERIOR, STE. 9, SANPOINT, ID, 83864

NAME _____

ADDRESS _____

NAME _____

ADDRESS _____

NAME _____

ADDRESS _____

NINTH

The names and addresses of all incorporators are:

NAME CARLA R. WOLFRUM

ADDRESS 204 E. SUPERIOR, STE. 9, SANDPOINT, ID, 83864

NAME CAROL J. GRIFFIN

ADDRESS 204 E. SUPERIOR, STE. 9, SANDPOINT, ID, 83864

NAME _____

ADDRESS _____

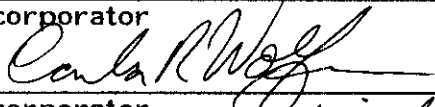
NAME _____

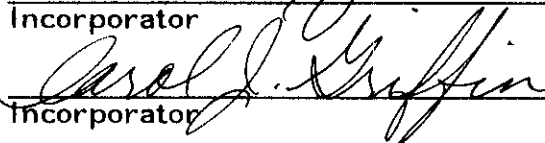
ADDRESS _____

IN WITNESS WHEREOF, I/we have hereunto set my/our hand(s)
and seal(s) this 1st day of September, 2000.

CARLA R. WOLFRUM
Incorporator

CAROL J. GRIFFIN
Incorporator


Incorporator


Incorporator

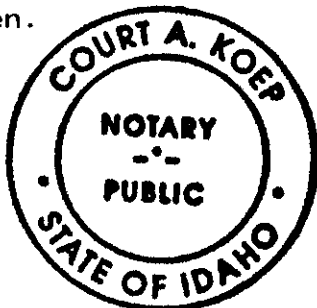
STATE OF IDAHO)
County of Kootenai) ss.

On this 7 day of September, 2000.
before me, the undersigned, a Notary Public in and for said state,
personally appeared

CAROL GRIFLIN and
PARLA WOLFEUM

known to me to be the person(s) whose name(s) is/are subscribed
to the within and foregoing instrument, and acknowledged to me
that (t)he(y) executed the same, and that (t)he(y) was/were (a)
person(s) of lawful age and citizen(s) of the United States of
America.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed
my official seal the day and year in this certificate first above
written.



Court A. Koep
Notary Public for the State of Idaho
Residing at: Kootenai Co Courthouse, ID
My commission expires: 3/4/05