

**ARTICLES OF INCORPORATION
OF****J. E. COURTIAL, D.D.S., P.A.**

MAR 1 2 28 PM '00

The undersigned, a natural person licensed to practice dentistry in the state of Idaho, acting as incorporator under the Idaho Professional Service Corporation Act, adopts the following articles of incorporation:

ARTICLE I.**NAME OF THE CORPORATION**

The name of the corporation is **J. E. COURTIAL, D.D.S., P.A.** ("Corporation").

ARTICLE II.**DURATION**

The Corporation shall have perpetual existence.

ARTICLE III.**PURPOSES OF THE CORPORATION**

The Corporation is organized for the following purposes:

1. To engage in the practice of dentistry and allied professional services.
2. To do any acts and perform any business permitted by the Idaho Professional Service Corporation Act.

IDaho SECRETARY OF STATE

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ARTICLE IV.
SHARES

The class, aggregate number and par value per share of the shares which the Corporation is authorized to issue are as follows:

Class	Par Value	Number
Common	No Par	1,000

ARTICLE V.
OWNERSHIP AND TRANSFER RESTRICTIONS

Shareholders must be natural persons who are duly licensed or otherwise legally authorized within the state of Idaho to render dental or allied professional services. Shareholders may transfer their shares only in compliance with the restrictions of the Idaho Professional Service Corporation Act.

ARTICLE VI.
INITIAL REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is Dillion, Bosch, Daw & Bock, Chartered, 225 N. 9th Street, Suite 210, Boise, Idaho 83702, and the name of its initial registered agent at such address is Robert A. Wreggelsworth.

ARTICLE VII.
INITIAL BOARD OF DIRECTORS

The number of Directors constituting the initial board of Directors of the Corporation is one (1) and the name and address of the person who is to serve as the initial Director is:

NAME	ADDRESS
Joel E. Courtial	1453 West Powder Court Eagle, ID 83616

ARTICLE VIII.
QUALIFICATIONS OF DIRECTORS

Directors must be natural persons who are duly licensed or otherwise legally authorized within the state of Idaho to render dental or allied professional services.

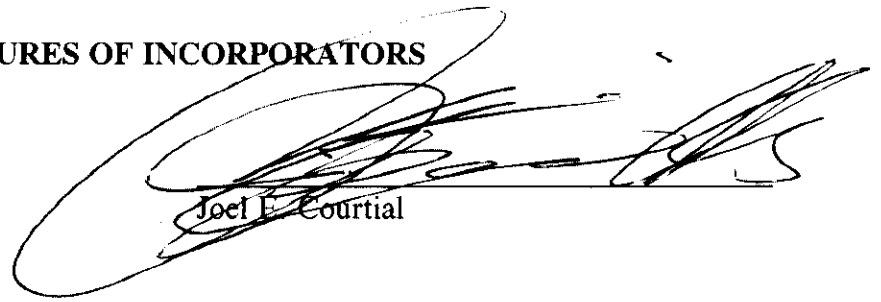
ARTICLE IX.
INCORPORATOR

The name and address of each of the incorporators is:

NAME	ADDRESS
Joel E. Courtial	1453 West Powder Court Eagle, ID 83616

SIGNATURES OF INCORPORATORS

Dated: March 1, 2000



Joel E. Courtial