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**ARTICLES OF INCORPORATION
OF**

SECRETARY OF STATE
STATE OF IDAHO

STEVEN D. HAMMOND, D.D.S., P.A.

The undersigned, duly licensed to practice the profession of dentistry in the State of Idaho and acting as the incorporator of a professional service corporation (hereinafter referred to as the "Corporation") organized pursuant to and subject to the Professional Service Corporation Act, Chapter 13, Title 30, Idaho Code, as now existing or hereafter amended and supplemented (the "Act"), adopts the following Articles of Incorporation for the Corporation.

ARTICLE I. NAME

The name of the Corporation is Steven D. Hammond, D.D.S., P.A.

ARTICLE II. PERIOD OF DURATION

The period of duration of the Corporation is perpetual.

ARTICLE III. PURPOSES

The purposes for which the Corporation is organized are to engage in the practice of dentistry; to treat; to prescribe; to diagnose; or to operate for any disease, pain, injury, deficiency, deformity, or physical condition of the human teeth, gums, jaws, and adjacent tissues; to furnish, construct, reproduce, or repair prosthetic dentures or bridges to be used and worn as substitutes for natural teeth; and to supply, repair, or construct orthodontic or various appliances used for the correction of malocclusion or deformities of other structures; to own and operate a dentist office; and to engage in the general practice of dentistry and to do everything necessary, proper, advisable or convenient for the conduct of said business; and to do all other things incident thereto or connected therewith which are not forbidden by the Act, by other law or by these Articles of Incorporation.

In connection with the above-mentioned purpose, the Corporation shall have the power to invest its funds in real property and securities, to acquire, own and dispose of real and personal property, and to do all other acts to the extent permitted under Idaho Code 30-1307.

ARTICLE IV. CAPITALIZATION

a) Authorized Shares. The aggregate number of shares of capital stock which the Corporation shall have authority to issue is 100,000 shares of common stock. The par value of each share is no par.

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b) Qualification for Ownership. Shares may only be issued to, held by, or transferred to persons who are licensed to practice dentistry in the State of Idaho, and who, unless disabled, are actively engaged in such practice.

c) Proxies. Shares shall be voted only by the holder of record or another Shareholder of the Corporation in accordance with a written proxy executed by a holder of record.

d) Deceased, Retired, and/or Disqualified Shareholders. Shares of the Corporation held by a deceased or retired shareholder shall be either redeemed or canceled by the Corporation or transferred to a person qualified to hold the shares within six months after the date of death or retirement. Shares held by a Shareholder who becomes legally disqualified from practicing dentistry in the State of Idaho shall be redeemed, canceled, or transferred within 90 days after the disqualification becomes final. Shares shall not be transferred to qualified nonshareholders without first being offered at their fair value to the remaining Shareholders of the Corporation. Shares not so redeemed or transferred within the required period of time shall be canceled at the end of such period.

ARTICLE V. PREEMPTIVE RIGHTS

The Shareholders of the Corporation shall have preemptive and preferential rights of subscription to any shares of stock of the Corporation, whether now or hereafter authorized, or to any securities convertible into such shares or carry a right to subscribe or acquire shares.

ARTICLE VI. REDEMPTION

The Corporation shall have the right to purchase, redeem, take, receive or otherwise acquire, hold, own, pledge, transfer or otherwise dispose of its own shares, and purchases or redemptions of its own shares, whether direct or indirect, may be made to the extent of unreserved and unrestricted capital surplus available therefor.

ARTICLE VII. DISTRIBUTION FROM CAPITAL SURPLUS

When and as determined by the Board of Directors, the Corporation may, from time to time distribute to its Shareholders out of capital surplus of the Corporation a portion of its assets in cash or property.

ARTICLE VIII. CUMULATIVE VOTING

A Shareholder entitled to vote at each election for Directors shall have the power to cumulate votes for the election of Directors.

ARTICLE IX. REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is 455 Washington Street, Montpelier, Idaho, 83254 of registered office, and the name of its initial registered agent at the office is Steven D. Hammond, D.D.S.

ARTICLE X. BOARD OF DIRECTORS

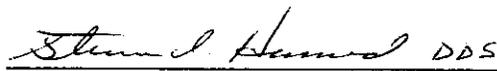
The number of Directors of the Corporation shall be as specified in the Bylaws. The number of Directors constituting the initial Board of Directors is one (1), and the name and address of the person who is to serve as Director until the first annual meeting of the Shareholders and until his successors shall have been elected and qualified is:

<u>Name</u>	<u>Address</u>
Steven D. Hammond, D.D.S.	455 Washington St. Montpelier, Idaho 83254

ARTICLE XI. INCORPORATOR

The name and address of the incorporator of the Corporation is:

Steven D. Hammond, D.D.S., 455 Washington St., Montpelier, Idaho 83254.
DATED this 18 day of June, 2001.



Steven D. Hammond, D.D.S.