

ARTICLES OF MERGER

Article 1. Names of Entities Proposing to Merge:

Daniel B. Howard, DDS, PC, an Idaho professional corporation
Registry number C132458

Daniel B. Howard, DDS, PC, an Oregon professional corporation
Registry number 160583-98

Article 2. The name of the surviving entity shall be Daniel B. Howard, DDS, PC, an Oregon professional corporation

Article 3. A copy of the Plan of Merger is attached.

Article 4. The Plan of Merger was duly authorized and approved by the Board of Directors of Daniel B. Howard, DDS, PC, an Oregon professional corporation, and shareholder approval of that entity was not required. A copy of the resolution of the Board of Directors is attached.

Article 5. The Plan of Merger was duly authorized and approved by the Board of Directors and the shareholders of Daniel B. Howard, DDS, PC, an Idaho professional corporation. There were 51 shares of capital stock outstanding and entitled to be cast. The number of votes cast for the Plan of Merger was 51 shares. The total number of votes cast against the Plan was 0. A copy of the resolution of the Board of Directors and Shareholders is attached.

Daniel B. Howard DDS

Daniel B. Howard, DDS
President, Daniel B. Howard, DDS, PC

IDAHO SECRETARY OF STATE
08/04/2003 05:00
CK: 1063 CT: 172012 BH: 694548
1 @ 30.00 = 30.00 MERGER # 2

C132458

CONSENT TO ACTION
IN LIEU OF SPECIAL MEETING OF
BOARD OF DIRECTORS AND SHAREHOLDERS
OF DANIEL B. HOWARD, DDS, PC

2003 AUG -4 P 12:43
SECRETARY OF STATE
STATE OF IDAHO

Pursuant to IC Section 30-1-821 and IC Section 30-1-704 the following action is taken by and with the unanimous consent of all members of the Board of Directors and all shareholders of Daniel B. Howard, DDS, PC, an Idaho professional corporation (the "Company"), in lieu of a special meeting.

The directors and shareholders were presented with a Plan of Merger between the Company and Daniel B. Howard, DDS, PC, an Oregon professional corporation with Daniel B. Howard, DDS, PC (Oregon) as the surviving corporation.

The following resolutions were unanimously adopted by the shareholders and directors:

RESOLVED, that the Plan of Merger which is attached as Exhibit A is hereby approved.

FURTHER RESOLVED, that the President is hereby directed and authorized to take all steps and execute and file all documents deemed necessary to effectuate the Plan of Merger.

Dated this 30th of June, 2003.

Daniel B. Howard
Daniel B. Howard, DDS

DIRECTOR & SHAREHOLDER

IDAHO SECRETARY OF STATE
08/04/2003 05:00
CK: 1063 CT: 172012 BH: 694548
1 @ 30.00 = 30.00 MERGER # 2

PLAN OF MERGER

2003 AUG -4 P 12:43
SECRETARY OF STATE
STATE OF IDAHO

PLAN OF MERGER approved on June 30th, 2003 by Daniel B. Howard, DDS, PC, a professional corporation of the State of Oregon, by resolution adopted by its Board of Directors on said date, and approved on June 30th, 2003 by Daniel B. Howard, DDS, PC, a professional corporation organized under the laws of the State of Idaho, by resolution adopted by its Board of Directors and Shareholders on said date.

1. Daniel B. Howard, DDS, PC (Oregon) and Daniel B. Howard, DDS, PC (Idaho) shall, pursuant to the provisions of the Oregon Business Corporation Act and of the Idaho Business Corporation Act be merged with and into a single corporation, to wit, Daniel B. Howard, DDS, PC (Oregon), which is sometimes hereinafter referred to as the "surviving corporation", and which shall continue to exist as said surviving corporation under its present name pursuant to the provisions of the laws of the State of Oregon. The separate existence of Daniel B. Howard, DDS, PC (Idaho), which is sometimes hereinafter referred to as the "terminating corporation", shall cease at said effective time of the merger in accordance with the provisions of the Idaho Business Corporation Act.
2. The Articles of Incorporation of the surviving corporation as in force and effect at the effective time and date of the merger shall be the Articles of Incorporation of said surviving corporation and said Articles of Incorporation shall continue in full force and effect until amended and changed in the manner prescribed by the laws of the State of Oregon.
3. The Bylaws of the surviving corporation as in force and effect at the effective time and date of the merger will be the Bylaws of said surviving corporation and will continue in full force and effect until changed, altered, or amended as therein provided and in the manner prescribed by the provisions of the laws of the State of Oregon.
4. The directors and officers in office of the surviving corporation at the effective time and date of the merger shall be the members of the first Board of Directors and the first officers of the surviving corporation, all of whom shall hold their directorships and offices until the election and qualification of their respective successors or until their tenure is otherwise terminated in accordance with the bylaws of the surviving corporation.
5. Each issued share of common stock of the terminating corporation immediately prior to the effective time and date of the merger shall, at the effective time and date of the merger, be converted into one share of common stock of the surviving corporation. The

total number of issued shares of common stock of the surviving corporation immediately following the merger shall be equal to the total number of issued shares of common stock of the terminating corporation immediately prior to the merger.

6. This Plan of Merger shall be submitted to the shareholders of the terminating corporation for their approval or rejection in the manner prescribed by the provisions of the Idaho Business Corporation Act.

7. In the event that this Plan of Merger shall have been approved by the shareholders of the terminating corporation in the manner prescribed by the provisions of the Idaho Business Corporation Act, the terminating corporation and the surviving corporation hereby stipulate that they will cause to be executed and ~~filed~~ and/or recorded any document or documents prescribed by the laws of the State of Oregon and by the State of Idaho, and that they will cause to be performed all necessary acts therein and elsewhere to effectuate the merger.

8. The Board of Directors and the proper officers of the terminating corporation and of the surviving corporation, respectively, are hereby authorized, empowered, and directed to do any and all acts and things, and to make, execute, deliver, file, and/or record any and all instruments, papers, and documents which shall be or become necessary, proper, or convenient to carry out or put into effect any of the provisions of this Plan of Merger or of the merger herein provided for.