

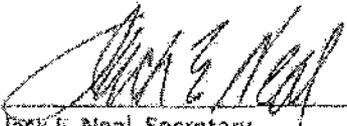
SECRETARY'S CERTIFICATE OF RESOLUTIONS
WASHINGTON DENTAL SERVICE

The undersigned, the duly elected or appointed secretary of Washington Dental Service (the Company), a Washington corporation, hereby certifies on behalf of the Company as follows:

1. Attached hereto is a true, correct, and complete copy of the resolutions that were unanimously adopted by the board of directors of the Company at the regularly scheduled meeting of the board held on February 8, 2013, at which a quorum was present and voting throughout, authorizing and approving completion of the reorganization of the Company as specified therein, including the merger of WDS Merger Sub into the Company.

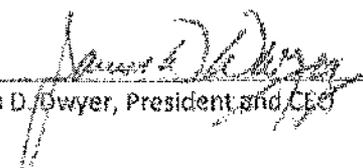
2. The attached resolutions have not been modified, rescinded, or amended since their adoption and are in full force and effect.

IN WITNESS WHEREOF, I have executed this Certificate on March ~~21~~ 2013.



Jack E. Neal, Secretary

I, James D. Dwyer, the undersigned and duly elected or appointed and duly qualified and acting president and chief executive officer of the Company, do hereby certify solely in my capacity as an officer of the Company and not in my individual capacity, on behalf of the Company, that Jack E. Neal is the duly elected or appointed and duly qualified and acting secretary of the Company and that the signature set forth above is his true, correct and genuine signature.



James D. Dwyer, President and CEO

RESOLUTIONS OF THE BOARD OF DIRECTORS OF
WASHINGTON DENTAL SERVICE

The following resolutions were duly adopted by the board of directors of Washington Dental Service, a Washington corporation at a regularly scheduled meeting of the board of directors on February 8, 2013:

WHEREAS, this Board of Directors (the "*Board*"), by action taken on May 8, 2009, previously authorized pursuit of a proposed reorganization of Washington Dental Service (the "*Corporation*") into a traditional holding company structure, whereby: (i) a new holding company would be formed under RCW Ch. 24.03 (DD of Washington, or "*Holding Company*"); (ii) a subsidiary of Holding Company (WDS Merger Sub, or "*Merger Sub*") would merge with and into the Corporation, which would thereafter itself be named "Delta Dental of Washington" and would be wholly controlled by a single member (Holding Company) and governed by the pre-merger articles of incorporation and bylaws of Merger Sub; and (iii) following the merger, the Corporation would elect to be reorganized under RCW Ch. 24.06 and would then transfer various of its investments and other assets up to Holding Company, to enable both corporations better to fulfill their not-for-profit missions (all such steps, taken together, the "*Reorganization*"); and

WHEREAS, implementation of the Reorganization as conceived by the Board would require: (i) an initial approval from the Office of the Insurance Commissioner of the State of Washington ("*OIC*"), which was obtained on July 7, 2009, as well as various subsequent filings with the OIC; (ii) an affiliate license to be granted to Holding Company by Delta Dental Plans Association ("*DDPA*"), which was obtained on October 6, 2009; and (iii) obtaining a tax exemption for Holding Company under Sec. 501(c)(4) of the Internal Revenue Code, which was obtained on December 21, 2012; and

WHEREAS, having obtained most of the contemplated prerequisite approvals and permissions, the Board has now reconsidered the importance and necessity of implementing the Reorganization in light of the current market and regulatory environment, has consulted with its tax, regulatory, legal and other advisers, and has concluded that the completion of the Reorganization is in the best interests of the Corporation and its mission as a tax-exempt not-for-profit corporation;

WHEREAS, the Board has been provided financial data and advice by the corporate officers demonstrating that the Corporation could upstream certain of its assets (specifically including WDS Holdings LLC, Institute for Oral Health, LLC, and Washington Dental Service Foundation, LLC) (the "*Specified Assets*") without jeopardizing its minimum financial security benchmark or minimum asset requirements or rendering the Corporation insolvent on either a balance sheet or going concern basis; *now, therefore, it is hereby*

RESOLVED, that the Board ratifies and reconfirms all actions heretofore taken by the Board and the corporate officers in pursuit of the Reorganization; and it is further

RESOLVED, that the corporate officers are further authorized and directed to confer with the OIC regarding effectively implementing the Reorganization in a manner consistent with the

Board's intentions, including but not limited to the contemplated conversion of the Corporation to become governed by RCW Ch. 24.06 and the eventual extraordinary distribution to Holding Company of the Specified Assets, and to make such filings with OIC as are necessary to allow the contemplated merger to proceed after receipt of any necessary approvals and the expiration of any applicable waiting periods; and it is further

RESOLVED, that the forms of Intercompany Services Agreement and Agency Agreement for Paymaster Services attached hereto as Exhibits A-1 and A-2 are approved, and the corporate officers are authorized and directed to file the same with the OIC pursuant to RCW 48.31C.050 or as instructed by the OIC, and, upon expiration of the statutory waiting period and after obtaining necessary approvals from the OIC to effectively implement the Reorganization in a manner consistent with the Board's intentions, to execute the same on behalf of the Corporation; and it is further

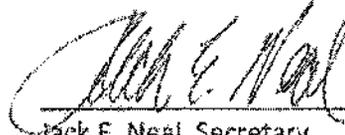
RESOLVED, that, the Plan of Merger of Merger Sub into the Corporation in the form attached hereto as Exhibit B is hereby approved and, at such time as they may determine to their satisfaction that all necessary regulatory approvals have been obtained and any applicable waiting periods have expired and that the Reorganization can be effectively implemented in a manner consistent with the Board's intentions, the corporate officers shall be authorized to execute said Plan of Merger as well as the Articles of Merger attached hereto as Exhibit C, and to file the same with the agency or agencies of the State of Washington that are statutorily prescribed to receive such filings (the "Filing Agencies"); and it is further

RESOLVED, that, conditioned upon the effectiveness of said merger, the Board hereby approves the Articles of Amendment to the Corporation's Articles of Incorporation in the form attached hereto as Exhibit D, electing for the Corporation to become bound and governed by the provisions of RCW Ch. 24.06; and authorizes and directs the corporate officers: (i) to obtain a similar approval thereof from the Holding Company in its capacity as the Corporation's sole member after the merger; and (ii) after obtaining such member approval, to execute and file with the Filing Agencies said Articles of Amendment as well as the Amended and Restated Articles of Incorporation of the Corporation in the form attached hereto as Exhibit E; and it is further

RESOLVED, that, conditioned upon effectiveness of said merger, and filing of said Articles of Amendment with the Filing Agencies, the Board hereby approves, and authorizes the corporate officers to implement and execute: (i) the extraordinary distribution to Holding Company of the Specified Assets; (ii) the transfer or assignment to Holding Company of any contracts or arrangements which, in the judgment of the corporate officers, should be transferred to Holding Company in order to fully implement the intended purposes of the Reorganization; and (iii) any additional assignment or LLC amendment documents that may be reasonably requested by Holding Company in order to fully effectuate the foregoing transfers; and it is further

RESOLVED, that, conditioned upon effectiveness of said merger and completion of all of the implementing steps described in the foregoing resolutions, the corporate officers are authorized and directed: (i) after consultation with the Corporation's public relations and legal advisers, and in cooperation with Holding Company, to publicly announce that the Reorganization has been implemented; (ii) to notify the Internal Revenue Service of the Reorganization in the

Corporation's next annual tax filings; and (iii) to notify DDPA of the completion of the Reorganization.



Jack E. Neal, Secretary

Certified this 27th day of March, 2013

INTERCOMPANY SERVICES AGREEMENT

THIS INTERCOMPANY SERVICES AGREEMENT is made as of _____, 2013, by and between Washington Dental Service (formerly known as DD of Washington), a Washington nonprofit corporation ("WDS") and Delta Dental of Washington (formerly known as Washington Dental Service), a Washington nonprofit corporation ("DDW").

RECITALS

- A. WDS desires for DDW to provide services to WDS, and DDW is willing to do so on the terms and conditions set forth in this Agreement.
- B. DDW is a controlled subsidiary of WDS.

NOW, THEREFORE, in consideration of the mutual promises and agreements set forth herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby agree as follows:

AGREEMENT

1. Services. Except as otherwise provided herein, beginning on the Effective Date (as defined below) DDW shall provide or cause to be provided to WDS the service(s) described in the Service Chart attached hereto as Exhibit A. ("Service" or collectively, "Services"). From time to time after the Effective Date, the parties may identify additional services that DDW will provide to WDS in accordance with the terms of this Agreement ("Additional Services") or make any other changes to the Service Chart, and the parties shall amend the Service Chart for such Additional Services or other changes pursuant to Section 10(b) below. For each Service provided by DDW, the parties shall set forth on the Service Chart, to the extent applicable, a description of the Service, the estimated monthly charge for the Service, the method for determining the charge for the Service, the time period during which the Service will be provided if different from the term of this Agreement and any other terms applicable to the Service. This Agreement and the Service Chart shall together be referred to herein as the "Agreement," and the Service Chart shall be incorporated herein by this reference.
2. Effective Date. This Agreement shall be effective upon the effectiveness of the merger between DDW and WDS Merger Sub.
3. Payment. WDS shall pay to DDW the amounts, if any, set forth on the Service Chart for each of the Services listed thereon.
4. Inspection. WDS and its agents and representatives, at WDS's expense, shall have the right to examine the books and records of DDW that relate to the costs and expenses referred to in this Agreement, provided, however, that such examination may only be conducted during regular business hours and upon ten (10) days' prior written notice.

5. Limitation of Liability and Exclusive Remedy. Neither party will be liable to the other for any lost profits, loss of data, loss of use, cost of cover, business interruption or other special, incidental, indirect, punitive or consequential damages, however caused, under any theory of liability, arising from the performance of, or relating to, this Agreement. DDW's entire liability and WDS's exclusive remedy arising from any claim with respect to the services is the refund to WDS by DDW of the cost of the Services paid for by WDS to DDW during the preceding six (6) month period.

6. No Agency. The parties hereto are independent contractors and nothing in this Agreement is intended to, nor shall it, create any agency, partnership or joint venture relationship between them. With respect to any third party, no party hereto, or any of its officers, directors, employees or agents, shall have the right or authority to bind or otherwise obligate the other party hereto in any way as a consequence of this Agreement.

7. General Obligations; Standards of Care.

(a) DDW's Performance. DDW shall use reasonable efforts to provide the Services in accordance with the Service Chart and shall exercise the same care and skill as it exercises in performing similar services for itself.

(b) Disclaimer of Warranties. ALL SERVICES AND ANY OTHER DELIVERABLES ARE PROVIDED "AS IS" AND NEITHER PARTY MAKES ANY WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT THERETO.

(c) Good Faith Cooperation; Consents. The parties will use good faith efforts to cooperate with each other in all matters relating to the provision and receipt of Services. Such cooperation shall include exchanging information and obtaining all third party consents, licenses, sublicenses or approvals necessary to permit each party to perform its obligations hereunder (including by way of example, not by way of limitation, rights to use third-party software needed for the performance of the Services). The costs of obtaining such third-party consents, licenses, sublicenses or approvals shall be borne by WDS. Each party will maintain, in accordance with its standard document retention procedures, documentation supporting the information relevant to cost calculations contained in the Service Chart and cooperate with each other in making such information available as needed in the event of audit by a governmental agency.

8. Confidentiality.

(a) In General. Each party hereto ("Receiving Party") shall (i) protect the Confidential Information (as defined below) of the other party ("Disclosing Party") by using the same degree of care, but no less than a reasonable degree of care, to prevent the unauthorized use, dissemination, or publication of the Confidential Information as the Receiving Party uses to protect its own confidential information of a like nature, (ii) not use such Confidential Information in violation of this Agreement or any other agreements entered into between the

parties in writing, and (iii) not use, disseminate, or in any way disclose any Confidential Information of the other party to any person, firm or business, except to the extent necessary to perform the duties and obligations of the Receiving Party pursuant to this Agreement, without the prior written consent of the Disclosing Party. The Receiving Party agrees that it shall disclose Confidential Information of the Disclosing Party only to those of such Receiving Party's employees who need to know such information and who agree to be bound by the terms and conditions applicable to the Receiving Party under this Section.

(b) Definition. For purposes of this Agreement, "Confidential Information" includes information regarding intellectual property (including, without limitation, designs, methods, processes, concepts, technical data, software and know-how), business information and other information that is not otherwise in the public domain and of which the owner actively undertakes to restrict or control the disclosure to third parties in a manner reasonably intended to maintain its confidentiality. The term "Confidential Information" does not include information that (i) is or becomes generally available to the public other than as a result of a disclosure by the Receiving Party, (ii) becomes available to the Receiving Party on a non-confidential basis from a source other than the Disclosing Party, provided that the source of such information was not known by the Receiving Party to be bound by a confidentiality agreement, or any other contractual, legal or fiduciary obligation of confidentiality or (iii) is required to be disclosed by any law or by any applicable judgment, order, subpoena or decree of any court or governmental body or agency provided that in such circumstances the Receiving Party shall provide prompt notice of the requirement to the Disclosing Party and shall cooperate with the Disclosing Party (at the Disclosing Party's expense) as it may reasonably request in any attempts to prevent or minimize the extent of required disclosure.

9. Termination; Survival.

(a) Termination. Either party may terminate this Agreement, with respect to all or any one or more of the Services to be provided by DDW hereunder, for any reason or for no reason, at any time upon sixty (60) days prior written notice to the other party.

(b) Survival. Any and all provisions of this Agreement which by their nature would reasonably be expected to apply after the termination of this Agreement shall survive and be enforceable after such termination, including, but not limited to, WDS's payment obligation for any Services provided by DDW prior to such termination. In the event of any termination with respect to one or more, but less than all Services, this Agreement shall continue in full force and effect with respect to any Services not terminated hereby.

10. Miscellaneous.

(a) This Agreement shall be governed by the internal laws of the State of Washington without giving effect to its conflict of law principles.

(b) This Agreement sets forth the entire agreement between the parties hereto with respect to the subject matter hereof and is intended to supersede all prior negotiations,

understandings and agreements. No provision of this Agreement or the Service Chart may be waived or amended, except by a writing signed by DDW and WDS.

(c) This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and together which shall constitute one and the same instrument.

(d) The failure of any party to exercise any right or remedy provided for herein shall not be deemed a waiver of any right or remedy hereunder.

(e) If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or otherwise unenforceable, such determination shall not affect the validity or enforceability of any remaining provisions of this Agreement. If any provision of this Agreement is invalid under any applicable statute or rule of law, it shall be enforced to the maximum extent possible so as to effect the intent of the parties, and the remainder of this Agreement shall continue in full force and effect.

(f) This Agreement shall be binding upon and inure to the benefit of each of the parties hereto and their respective successors and assigns, provided that WDS may not assign any of its rights hereunder without the prior written consent of DDW.

(g) The section headings used herein are for the convenience of the parties only, are not substantive and shall not be used to interpret or construe any of the provisions contained herein.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

WASHINGTON DENTAL SERVICE

By _____
Its _____

DELTA DENTAL OF WASHINGTON

By _____
Its _____

SERVICE CHART

Service	Description	Cost or Formula for Computing Fee	Estimated Monthly Cost for WDS
Office Space	Includes office space on the 4 th and 5 th floor of the DDW corporate office building and utilities, parking, use of common space, and building management services	\$22 per square foot per year, approximately 100 square feet	\$200 per month Adjusted annually
Photocopy Services, Desktop Support, Phones, Network Support, Accounting, Financial Services, Administrative, Functional Support Services (Including performance under the Agency Agreement for Paymaster Services)	All regular office activities	Estimate of actual pro rated cost of services to be provided	\$1,000 per month Adjusted annually
HR and Payroll	Includes benefits administration and payroll	Wages at cost, plus payroll taxes and benefits at DDW annual rates.	\$200 per month Adjusted annually
Computer Hardware and Software and Other Fixed Assets	Includes assets purchased by DDW for use by WDS	At pro rated cost, via monthly depreciation charges based on the life expectancy of the asset	\$100 per month Adjusted annually

AGENCY AGREEMENT FOR PAYMASTER SERVICES

This Agency Agreement ("Agreement") is made as of _____, 2013 by and between Delta Dental of Washington (formerly known as Washington Dental Service), a Washington nonprofit corporation ("DDW"), and the related parties Washington Dental Service (formerly known as DD of Washington), a Washington nonprofit corporation, Washington Dental Service Foundation LLC, a Washington limited liability company ("WDSF") and Institute for Oral Health, LLC a Washington limited liability company (collectively, the "Related Entities").

RECITALS

A. DDW and the Related Entities are all related through ownership, control or operations.

B. The Related Entities desire to retain DDW to provide payroll services to reduce overhead and otherwise minimize expenses, and DDW desires to provide such services, on the terms and conditions set forth herein.

AGREEMENT

For valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

1. Paymaster Services. During the term of this Agreement, DDW shall provide common paymaster services to the Related Entities. DDW shall act as Payroll Agent for the Related Entities, including but not limited to making payroll payments to employees of the Related Entities as necessary, preparing, withholding and reporting state and federal employment taxes and insurance premiums, and to administer, as agent for the Related Entities, such employee benefit programs and plans as are available to the employees of the Related Entities in order to enable the Related Entities to more efficiently engage in their respective ongoing business activities. The function of rendering such agency paymaster shall be referred to in this Agreement as the "Payroll Function." Without limiting the generality of the foregoing, the duties and obligations of DDW shall include:

(a) The establishment and implementation of policies and procedures that shall govern the operations of the Payroll Function.

(b) The responsibility for making and implementing decisions with respect to the Payroll Function, including the manner in which employees of payroll agent perform the Payroll Function.

(c) The responsibility for preparation of the payroll of the Related Entities in accordance with the compensation levels determined by the Related Entities in their respective sole discretion.

(d) The responsibility as agent for withholding federal income tax and the employee's portion of Social Security tax (FICA) from the compensation paid to the employees of the Related Entities, and to remit that tax to the Internal Revenue Service.

(e) The responsibility as agent for payment of federal unemployment tax (FUTA) and the employer's portion of the Social Security tax (FICA) to the Internal Revenue Service.

(f) The responsibility as agent for payment of all appropriate industrial insurance premiums to the Washington State Department of Labor and Industries.

(g) The responsibility as agent for payment of all Washington State unemployment compensation tax to the Washington State Department of Employment Security.

(h) The responsibility for the preparation and filing of all returns and other materials required to be filed in connection with any of the foregoing taxes or insurance premiums.

(i) The responsibility as agent for administering all employee benefit programs and plans made available to employees of the Related Entities.

(j) The responsibility for approving all other expenditures in connection with the Payroll Function.

(k) The responsibility of providing for accounting with respect to the Payroll Function and the rendering of accounting summary data to the Related Entities with respect to the operation of the Payroll Function as it relates to each of the Related Entities.

(l) The responsibility of arranging for actual payment of amounts expended in connection with the Payroll Function as agent for the Related Entities, and making such payment as an agent of the Related Entities.

2. Purchasing Services. During the term of this Agreement, DDW shall also provide purchasing services to the Related Entities on an "as needed" basis. DDW, as agent for one or more of the Related Entities, may purchase furniture, fixtures, equipment, vehicles, supplies, and other materials or items used in the respective businesses of the Related Entities. Such purchasing shall be done in order to maximize the economies of buying items in bulk to obtain quantity discounts, to minimize shipping and related costs from suppliers by aggregating orders, and for the convenience of the Related Entities.

3. Compensation. For the services to be provided under this Agreement the Related Entities shall pay DDW the following:

(a) Paymaster Services. Reimbursement for all out-of-pocket expenses paid to third parties (such as payroll services or such other party as DDW and the Related

Entities may approve) plus a fee of one dollar (\$1.00) per year for which this Agreement is in effect.

(b) Purchasing Services. Reimbursement for the out of pocket costs of all purchasing operations properly attributable to the performance of the Purchasing Services plus a fee of dollars (\$1.00) per year for which this Agreement is in effect.

(c) Payments. For each accounting period, DDW shall provide the Related Entities with a statement of all charges and fees incurred, including all administrative expenses, payroll, taxes withheld and taxes and insurance premiums paid on behalf of the Related Entities during the preceding accounting period. All of the fees and charges shall be payable by the 10th of the month following the month in which the charges have been incurred and the fees have been earned.

4. Relationship of Parties. Except as expressly provided herein, nothing contained in this Agreement shall be deemed or construed by the parties hereto or by any third person to create the relationship of principal and agent or partnership or joint venture or of any association between any of the parties hereto other than independent contracting parties.

5. Assignments. This Agreement shall not be assignable by any party hereto without the written consent of all the other parties. This Agreement shall not be assignable by operation of law.

6. Effective Date Term. This Agreement shall be effective upon the effectiveness of the merger between DDW and WDS Merger Sub. The term of this Agreement shall begin on the Effective Date and shall remain in full force and effect until modified and/or terminated by the parties. Any party may terminate this Agreement for any reason upon 60 days' notice to the other party.

7. Governing Law. This Agreement shall be governed by the laws of the state of Washington.

Signatures set forth on the following page

Effective as of the date first mentioned above.

WASHINGTON DENTAL SERVICE

DELTA DENTAL OF WASHINGTON

By _____
Its _____

By _____
Its _____

WASHINGTON DENTAL SERVICE
FOUNDATION LLC

INSTITUTE FOR ORAL HEALTH LLC

BY _____
Its _____

By _____
Its _____

PLAN OF MERGER

This Plan of Merger (the "*Plan of Merger*") is made effective as of 2013, by and between Washington Dental Service, a Washington not-for-profit corporation organized under RCW Ch. 24.03 ("*WDS*"), and WDS Merger Sub, a Washington not-for-profit corporation organized under RCW Ch. 24.03 ("*MergerSub*"). WDS and MergerSub are sometimes referred to individually as a "*Constituent Corporation*" or collectively as the "*Constituent Corporations*."

RECITALS

WDS and MergerSub have, in conjunction with MergerSub's sole member, DD of Washington (also a Washington not-for-profit corporation organized under RCW Ch. 24.03, referred to as " *Holding Company*"), concluded that it is in the best interests of WDS and MergerSub, and their respective members, subscribers and other stakeholders, for MergerSub to be merged with and into WDS (the "*Merger*") as authorized by the laws of the State of Washington and pursuant to the terms and conditions of this Plan of Merger.

AGREEMENT

In consideration of the foregoing recitals, the covenants and agreements hereinafter set forth, and other good and valuable consideration, and for the purpose of prescribing the terms and conditions of the Merger, the parties agree as follows:

1. Merger; Effectiveness

(a) MergerSub shall be merged with and into WDS (which is hereinafter sometimes called the "*Surviving Corporation*"), pursuant to the applicable provisions of the Washington Nonprofit Corporation Act (RCW Ch. 24.03) and in accordance with the terms and conditions of this Plan of Merger.

(b) Upon the execution by each Constituent Corporation of Articles of Merger incorporating this Plan of Merger, and the filing of such Articles of Merger with the Secretary of State of the State of Washington, the Merger shall become effective at the date and time specified in the Articles of Merger so filed (the "*Effective Time*").

2. Name of Surviving Corporation

The name of the Surviving Corporation shall remain "*Washington*" ~~or be changed by operation of the Merger to "*Delta Dental Services of Washington*"~~.

3. Articles of Incorporation

The Articles of Incorporation of MergerSub as in effect immediately prior to the Effective Time shall, upon and after the Effective Time, be the Articles of Incorporation of the

Surviving Corporation, subject to the change of name mentioned above and any subsequent amendment thereof as may be lawfully adopted. Differences between the respective Articles of Incorporation of MergerSub and WDS as they were in effect immediately prior to the Effective Time shall be deemed to be changes to the latter effected by the Merger.

4. Bylaws

The Bylaws of MergerSub in effect immediately prior to the Effective Time shall, upon and after the Effective Time, become the Bylaws of the Surviving Corporation.

5. Board of Directors; Officers

The directors and officers of WDS immediately prior to the Effective Time shall continue as the directors and officers of the Surviving Corporation.

6. Effect on Members

At the Effective Time, by virtue of the Merger, ~~WDS~~the Surviving Corporation will cease to have any members other than Holding Company, and all persons who were members in good standing of WDS immediately prior to the Effective Time will automatically become members of Holding Company, in accordance with Holding Company's Articles of Incorporation and Bylaws.

7. Effect on Rights, Assets, Liabilities and Obligations

At the Effective Time, the separate existence of MergerSub shall cease, and MergerSub shall be merged in accordance with the provisions of this Plan of Merger with and into the Surviving Corporation, which (a) shall possess all the properties and assets, choses in action and other interests, and all the rights, privileges, powers, immunities and franchises, of whatever nature and description, of or belonging to each of the Constituent Corporations, and (b) shall be subject to all debts due on whatever account, restrictions, disabilities, duties, liabilities and obligations of each of the Constituent Corporations. All such matters in the preceding clauses (a) and (b) shall be taken and deemed to be transferred to and vested in the Surviving Corporation without further act or deed; and the title to any real estate, or any interest therein, vested by deed or otherwise in either of the Constituent Corporations, shall be vested in the Surviving Corporation without reversion or impairment. Any claim existing or action or proceeding, whether civil, criminal or administrative, pending by or against either Constituent Corporation, may be prosecuted to judgment or decree as if the Merger had not taken place, and the Surviving Corporation may be substituted in any such action or proceeding. Neither the rights of creditors nor any liens upon the property of any Constituent Corporation shall be impaired by the Merger.

8. Implementation

(a) Each of the Constituent Corporations hereby agrees that at any time or from time to time as and when requested by the Surviving Corporation, or by its successors or assigns, it will so far as it is legally able, execute and deliver, or cause to be executed and delivered in its

name by its last acting officers, or by the corresponding officers of the Surviving Corporation, each of whom is hereby irrevocably appointed as attorney-in-fact for such purposes, all such conveyances, assignments, transfers, deeds or other instruments, and will take or cause to be taken such further or other actions as the Surviving Corporation, its successors or assigns, may deem necessary or desirable, in order to evidence the transfer, vesting and devolution of any property, right, privilege, power, immunity or franchise to the Surviving Corporation or its successors or assigns, or to vest or perfect in or confirm to the Surviving Corporation or its successors or assigns title to and possession of all the property, rights, privileges, powers, immunities, franchises and interests referred to in this Plan of Merger, or otherwise to carry out the intent and purposes hereof.

(b) Each of the Constituent Corporations shall take, or cause to be taken, all action or do, or cause to be done, all things necessary, proper or advisable under the laws of the State of Washington to consummate and make the Merger effective.

9. Termination and Amendment

This Plan of Merger may be terminated or amended by mutual action of the boards of directors of both WDS and MergerSub, at any time prior to the Effective Time.

WASHINGTON DENTAL SERVICE

By: _____
James D. Dwyer
President and Chief Executive Officer

WDS MERGER SUB

By: _____
James D. Dwyer
President and Chief Executive Officer

**ARTICLES OF MERGER
FOR THE MERGER INTO
WASHINGTON DENTAL SERVICE
OF
WDS MERGER SUB**

Pursuant to RCW 24.03.200, the following Articles of Merger are executed, in duplicate, for the purpose of merging WDS Merger Sub, a Washington not-for-profit corporation organized under RCW Ch. 24.03 (the "*Disappearing Corporation*"), with and into Washington Dental Service, a Washington not-for-profit corporation organized under RCW Ch. 24.03 (the "*Surviving Corporation*").

1. The Plan of Merger is attached hereto as Exhibit A.

2. The Plan of Merger was duly approved on February 8, 2013 by both the unanimous vote of the Board of Directors of the Disappearing Corporation, and the affirmative vote of the Disappearing Corporation's sole member having voting rights with regard to the question.

3. The Plan of Merger was duly approved on February 8, 2013 by the unanimous vote of the Board of Directors of the Surviving Corporation. Approval of the Plan of Merger by members of the Surviving Corporation was not required, pursuant to RCW 24.03.195(2), since prior to the Merger it had no members having voting rights with regard to the question.

4. The Plan of Merger was also duly approved on February 8, 2013 by the unanimous vote of the Board of Directors of DD of Washington, a Washington not-for-profit corporation organized under RCW Ch. 24.03, which had no members prior to the merger but will, by virtue of its Articles of Incorporation and Bylaws and the terms of the Plan of Merger, succeed to the Surviving Corporation's list of members in good standing and itself become the sole member of the Surviving Corporation.

5. The name of the Surviving Corporation shall remain "Washington" be changed by operation of the merger to "Delta Dental Service of Washington".

6. The merger shall be effective at 12:01 a.m. on February 8, 2013 the day after these articles have been filed with both the Office of the Insurance Commissioner and the Secretary of State of the State of Washington (the "*Effective Time*").

WASHINGTON DENTAL SERVICE

WDS MERGER SUB

By: _____
James D. Dwyer
President and Chief Executive Officer

By: _____
James D. Dwyer
President and Chief Executive Officer

DD OF WASHINGTON

By: _____
James D. Dwyer
President and Chief Executive Officer

**ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION
OF
DELTA DENTAL OF WASHINGTON**

The undersigned certifies that:

1. He is the President and Chief Executive Officer of Delta Dental of Washington (formerly known as Washington Dental Service), a nonprofit corporation organized and existing under the provisions of the Washington Nonprofit Corporation Act (Chapter 24.03 of the Revised Code of Washington) (the "Corporation").
2. The Corporation's Articles of Incorporation, as they currently exist as a result of the Plan of Merger between the Corporation and WDS Merger Sub filed with the Washington Secretary of State on _____, 2013, have been amended as follows:
 - a. The introductory paragraph of the Articles of Incorporation is amended to read in its entirety as follows:

The following provisions comprise the articles of incorporation of Delta Dental of Washington (formerly known as Washington Dental Service), following its merger with WDS Merger Sub under a Plan of Merger filed with the Washington Secretary of State on _____, 2013, and following its election pursuant to RCW 24.06.525 to be reorganized under the Washington Nonprofit Miscellaneous and Mutual Corporations Act (Chapter 24.06 of the Revised Code of Washington, or the "Act"), and thereby accept the benefits of and become bound by the provisions of the Act.

- b. Article I of the Articles of Incorporation is amended to read in its entirety as follows:

ARTICLE I

NAME

The name of the corporation (following the merger of WDS Merger Sub into Washington Dental Service) is Delta Dental of Washington.

- c. Article III(A), (B) and (C) of the Articles of Incorporation are amended to read in their entirety as follows.

ARTICLE III

PURPOSES, POWERS AND LIMITATIONS

A. The corporation is organized exclusively for the promotion of social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code of 1986, as now in force or hereafter amended (hereinafter, the "Code") and, subject thereto and to the extent consistent therewith, for the primary purposes of (a) securing dental services to individuals and groups and their families, and (b) encouraging, fostering and financing professional and scientific study and research in the general field of dentistry and oral health, conducting studies and investigations designed to develop information pertaining to all aspects of dental service coverage and payment plans, and assisting in the education of the public concerning the need for and advantage of adequate dental treatment and oral health.

B. In general, and subject to such limitations and conditions as are or may be prescribed by law (including Code Section 501(c)(4)), or in these Articles of Incorporation or the corporation's Bylaws, the corporation shall have all powers which now or hereafter are conferred by law under the Act, or are necessary or incidental to the powers so conferred, or are conducive to the attainment of the corporation's purposes.

C. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable, to any director, officer, or other private person, except that the corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in this Article III, in amounts and at times determined by the Board of Directors pursuant to the corporation's Bylaws.

- d. Article IV(A) of the Articles of Incorporation is amended to read in its entirety as follows:

ARTICLE IV

BOARD OF DIRECTORS

A. The internal affairs of the corporation shall be governed by a Board of Directors. The number of directors constituting the Board of Directors of the corporation shall be at least nine (9) but no more than thirteen (13) directors. The qualifications, tenure, election, removal, number of, duties and terms of the Board of Directors shall be as provided in the Bylaws of the corporation.

- e. Article IV(B) of the Articles of Incorporation is deleted in its entirety, and Articles III(C) and III(D) are renumbered as Articles III(B) and III(C), respectively.

- f. Article V of the Articles of Incorporation is amended to read in its entirety as follows:

ARTICLE V

SOLE MEMBER

The corporation has a single member (the "Sole Member"), namely DD of Washington, a Washington nonprofit corporation (which will be re-named as "Washington Dental Service" following this corporation's merger with WDS Merger Sub). The Sole Member is a voting member, with voting rights as to: election of directors; any amendment of these Articles of Incorporation; any merger, consolidation or reorganization; any sale, lease, exchange or other disposition of all or substantially all of the property and assets of the corporation; and dissolution. The Sole Member will also have such other rights, privileges, responsibilities and liabilities as are provided in the Bylaws of the corporation.

- g. Article VI of the Articles of Incorporation is amended to read in its entirety as follows:

ARTICLE VI

BYLAWS

The Bylaws of the corporation may contain any provision for the regulation and management of the corporation's affairs not inconsistent with the Act or these Articles of Incorporation, and shall be subject to amendment or repeal by the Sole Member, subject to any restrictions or requirements set forth in the Bylaws.

- h. Article VII of the Articles of Incorporation is deleted in its entirety, and Articles VIII, IX and X are renumbered as Articles VII, VIII and IX.
- i. Article XI of the Articles of Incorporation is deleted in its entirety.
3. The foregoing amendments have the effect, *inter alia*, in accordance with RCW 24.06.525, of reorganizing the Corporation under the Washington Nonprofit Miscellaneous and Mutual Corporations Act (Chapter 24.06 of the Revised Code of Washington), the benefits and provisions of which the Corporation has accepted and will hereafter be bound by.
4. The foregoing amendments of the Articles of Incorporation were duly and unanimously approved by the Board of Directors of the Corporation, and by the sole member of the Corporation having voting rights with respect thereto, by written consent dated _____, 2013.

These Articles of Amendment shall be effective upon filing with both the Secretary of State and the Office of the Insurance Commissioner of the State of Washington.

DELTA DENTAL OF WASHINGTON

James D. Dwyer, President and Chief
Executive Officer

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
WDS MERGER SUB
DELTA DENTAL OF WASHINGTON

The undersigned, acting as incorporator under the provisions of following provisions comprise the articles of incorporation of Delta Dental of Washington (formerly known as Washington Dental Service), following its merger with WDS Merger Sub under a Plan of Merger filed with the Washington Secretary of State on _____, 2013, and following its election pursuant to RCW 24.06.525 to be reorganized under the Washington Nonprofit Corporation Miscellaneous and Mutual Corporations Act (Chapter 24.0324.06 of the Revised Code of Washington, or the "Act"), hereby signs and verifies the following Articles of Incorporation for a new corporation organized under and to accept the benefits of and become bound by the provisions of the Act.

ARTICLE I

NAME

The name of the corporation shall be (following the merger of WDS Merger Sub (subject to change at the time of the "Merger" contemplated below) with Washington Dental Service) is Delta Dental of Washington.

ARTICLE II

DURATION

The period of duration of the corporation shall be perpetual.

ARTICLE III

PURPOSES, POWERS AND LIMITATIONS

A. The corporation is organized exclusively for the promotion of social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code of 1986, as now in force or hereafter amended (hereinafter "the Code") and, subject thereto and to the extent consistent therewith, for the primary purposes of:

- (a) ~~securing dental services to~~ ~~its~~ ~~members~~ ~~and~~ ~~their~~ ~~dependents~~ ~~and~~ ~~other~~ ~~persons~~ ~~and~~ ~~entering~~ ~~into~~ ~~a~~ ~~merger~~ ~~of~~ ~~this~~ ~~corporation~~ ~~(the~~ ~~"Merger")~~ ~~with~~ ~~and~~ ~~into~~ ~~Washington~~ ~~Dental~~ ~~Service~~ ~~("WDS")~~, ~~an~~ ~~existing~~ ~~Washington~~ ~~nonprofit~~ ~~corporation~~ ~~which~~ ~~is~~ ~~recognized~~ ~~as~~ ~~tax~~ ~~exempt~~ ~~under~~ ~~Section~~ ~~501(c)(4) of the Code and provides prepaid dental services to its subscribers, following which Merger WDS will be the surviving~~

corporation and will be governed by these Articles of Incorporation; and

~~2-~~ After the merger, the primary purposes of the surviving corporation will be (a) securing dental services to individuals and groups and their families, and (b) encouraging, fostering and financing professional and scientific study and research in the general field of dentistry and oral health, conducting studies and investigations designed to develop information pertaining to all aspects of dental service coverage and payment plans, and assisting in the education of the public concerning the need for and advantage of adequate dental treatment and oral health.

B. In general, and subject to such limitations and conditions as are or may be prescribed by law (including Code Section 501(c)(4)), or in these Articles of Incorporation or the corporation's Bylaws, the corporation shall have all powers which now or hereafter are conferred by law under the applicable corporations law Act, or are necessary or incidental to the powers so conferred, or are conducive to the attainment of the corporation's purposes.

C. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable, to any director, officer, or other private person, except that the corporation is authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in this Article III, in amounts and at times determined by the Board of Directors pursuant to the corporation's Bylaws.

D. No substantial part of the activities of this corporation shall be devoted to attempting to influence legislation by propaganda or otherwise, and the corporation shall not participate in, or intervene in (including the publication or distribution of statements with respect to) any political campaign on behalf of or in opposition to any candidate for public office.

E. Notwithstanding any other provision of these Articles, the corporation shall not carry on any activities which are prohibited for a corporation exempt from federal income taxation under Section 501(c)(4) of the Code.

ARTICLE IV

BOARD OF DIRECTORS

A. The internal affairs of the corporation shall be governed by a Board of Directors. The number of directors constituting the initial Board of Directors of the corporation shall not exceed ~~at least nine fourteen (14)~~ but no more than thirteen (13) directors. The ~~qualification~~ qualifications, tenure, election, removal, number of, duties and terms of the Board of Directors shall be as provided in the Bylaws of the corporation.

~~B. The names and addresses of the persons who are serving as the current directors of the corporation are as follows:~~

	<u>NAME</u>	<u>ADDRESS</u>
1.	Mr. Richard R. Allwood	9706 4th Avenue NE

- Seattle, WA 98115-2157
- 2. Dr. G. Douglas Beel 9706 4th Avenue NE
Seattle, WA 98115-2157
- 3. Dr. David W. Branch 9706 4th Avenue NE
Seattle, WA 98115-2157
- 4. Mr. Patrick J. Dineen 9706 4th Avenue NE
Seattle, WA 98115-2157
- 5. Mr. James D. Dwyer 9706 4th Avenue NE
Seattle, WA 98115-2157
- 6. Ms. Roberta Ciesent 9706 4th Avenue NE
Seattle, WA 98115-2157
- 7. Dr. Robt B. Helmrich 9706 4th Avenue NE
Seattle, WA 98115-2157
- 8. Dr. John M. Hennickson 9706 4th Avenue NE
Seattle, WA 98115-2157
- 9. Dr. Christine M. Johnson 9706 4th Avenue NE
Seattle, WA 98115-2157
- 10. Dr. Jack E. Neal 9706 4th Avenue NE
Seattle, WA 98115-2157
- 11. Mr. Allen W. Pickett 9706 4th Avenue NE
Seattle, WA 98115-2157
- 12. Mr. R. Gary Schweikhardt 9706 4th Avenue NE
Seattle, WA 98115-2157

CB. A director shall have no personal liability to the corporation or its members for monetary damages arising from his or her conduct as a director, unless the acts or omissions complained of involve intentional misconduct, a knowing violation of law, or a transaction from which the director has received personally or will receive personally a benefit in money, property or services to which he or she is not legally entitled. Any amendment or repeal of this provision shall not adversely affect any right or protection of a director with respect to any act or omission of such director occurring prior to such amendment or repeal.

DC. The corporation shall indemnify and hold harmless each individual who is or was serving as a director or officer of the corporation or who, while serving as a director or officer of the corporation, is or was serving at the request of the corporation as a director, officer, partner,

trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against any and all liability incurred with respect to any proceeding to which the individual is or is threatened to be made a party because of such service, and shall make advances of reasonable expenses with respect to such proceeding, to the fullest extent permitted by law, without regard to the limitations in RCW 23B.08.510 through 23B.08.550 and 23B.08.560(2); provided that no such indemnity shall indemnify any director or officer from or on account of acts or omissions of the director or officer finally adjudged to be intentional misconduct or a knowing violation of law, or any transaction with respect to which it was finally adjudged that such director or officer personally received a benefit in money, property or services to which the director or officer was not legally entitled.

ARTICLE V

MEMBERS SOLE MEMBER

The corporation will have ~~has~~ a single member (the "Sole Member"), namely DD of Washington, a Washington nonprofit corporation which will be renamed after the Merger ~~which will be re-named as "Washington Dental Service" following this corporation's merger with WDS merger Sub~~. The Sole Member will ~~be~~ a voting member, with voting rights as to: election of directors; any amendment of these Articles of Incorporation; the Merger ~~and any other merger, consolidation or reorganization~~; any sale, lease, exchange or other disposition of ~~assets not in the ordinary course of business~~ ~~all or substantially all of the property and assets of the corporation~~; and dissolution. The Sole Member will also have such other rights, privileges, responsibilities and liabilities as are provided in the Bylaws of the corporation.

ARTICLE VI

BYLAWS

The Bylaws of the corporation may contain any provision for the regulation and management of the corporation's affairs not inconsistent with the applicable corporations law Act or these Articles of Incorporation, and shall be adopted ~~and thereafter~~ subject to amendment or repeal, by the Sole Member. ~~The corporation's Bylaws at the time of the Merger will govern WDS as the surviving corporation after the Merger, subject to any restrictions or requirements set forth in the Bylaws.~~

ARTICLE VII

REGISTERED OFFICE AND AGENT

The initial registered office of the corporation shall be 9706 - 4th Avenue NE Seattle WA 98115-2157. The name of the initial registered agent of the corporation shall be James D. Dwyer.

ARTICLE VIII DISTRIBUTIONS UPON DISSOLUTION

A. Upon winding up and dissolution of the corporation, the assets of the corporation remaining after payment of, or provision for payment of, all debts and liabilities of the corporation, shall be distributed either to the Sole Member, or to another nonprofit organization having similar purposes and similarly exempt from taxation under Section 501(c)(4) of the Code, or for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or to the federal government or any state or local government for a public purpose.

ARTICLE IX PRIVATE FOUNDATION

If this corporation becomes a private foundation within the meaning of Section 509 of the Code, as long as its private foundation status continues the following provisions shall apply in the management of its affairs:

A. Each year the corporation shall distribute the income of the corporation, for the purposes specified in Article III, at such time and in amounts at least sufficient to avoid liability for the tax imposed by Section 4942 of the Code;

B. The corporation shall not engage in any act of "self-dealing" (as defined in Section 4941(d) of the Code) which would give rise to any liability for the tax imposed by Section 4941(a) of the Code;

C. The corporation shall not sell, exchange, distribute or otherwise dispose of any "excess business holdings" (as defined in Section 4943(c) of the Code) which would give rise to any liability for the tax imposed by Section 4943(a) of the Code;

D. The corporation shall not make any investments which would jeopardize the carrying out of any of its exempt purposes (within the meaning of Section 4944 of the Code) and which would, therefore, give rise to any liability for the tax imposed by Section 4945(a) of the Code; and

E. The corporation shall not make any "taxable expenditures" (as defined in Section 4945(d) of the Code) which would give rise to any liability for the tax imposed by Section 4945(a) of the Code.

ARTICLE XIX

AMENDMENT

These Articles of Incorporation may be amended only by means of a vote or consent by the Sole Member.

**ARTICLE XI
INCORPORATOR**

~~The incorporator is James D. Dwyer, whose address is 9706 4th Avenue NE Seattle WA 98115-2157. The powers and liabilities of the incorporator shall terminate upon the commencement of business or the holding of the organizational meeting, whichever occurs first.~~

Executed this _____ day of _____, 2009/2013.

James D. Dwyer
President and Chief Executive Officer

Summary Report:	
Litéra® Change-Pro TDC 7.0.0.242 Document Comparison done on 2/4/2013	
11:28:24 AM	
Style Name: DLA Piper	
Original DMS: iw://WESTDMS/WEST/21719179/7	
Modified DMS: iw://WESTDMS/WEST/240281367/1	
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Delete	46
Move from	2
Move to	2
Table Insert	0
Table Delete	1
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format Changes	0
Total Changes:	79