

P11000014537

Dear Sir/Madam:

200194069562

With all due respect, this counsel finds that your conclusion the "A PLUS DENTAL LAB, INC." IS SIMILAR AND CONFLICT WITH "PLUS DENTAL LAB CORP." is not reasonable. One starts with "A" and the other starts with "P". As such, it seems that the possibility people would confuse the two corporate names is very remote. This counsel's judgment that there is no conflict between the two names is backed by Division of Corporations' practice consistently allowed filings in similar cases.

Public records show that Division of Corporations previously allowed filings of "A PLUS DISTRIBUTORS, INC" (P04000052242) and "PLUS DISTRIBUTORS INC." (H22081). It also allowed filing of "A PLUS DEVELOPMENT, INC." (P04000002055) when there was "PLUS DEVELOPMENT CORP." (P02000129376). On other occasion, Division allowed the filing of "PLUS EDUCATION INC" (P09000078226) when "A PLUS EDUCATION CORP" was existing. These are just a few examples, but they are all samples from ONE screen ("A Plus Development) compared to another screen ("Plus Development"). Based on that, this counsel is confident that there must be many more, if not hundreds or thousands, examples like these if you check more screen on sunbiz.org.

Therefore, this counsel do not see a reason why the filing of "A PLUS DENTAL LAB INC." shall not be allowed because of the existence of "PLUS DENTAL LAB CORP." Please reconsider your decision and make decision consistent with Division of Corporations' policy and practice.

Thank you,

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