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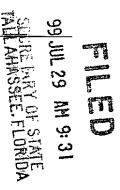
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Examiner's Initials

David A. Willens and Associates, P.A.

July 27, 1999

Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314



Re: Resignation as Officers/Director of DentCor, Inc. FEI#65-0737516

Ladies and Gentlemen:

On or about July 9, 1998, Castle Dental Centers of Florida, Inc. purchased all of the capital stock of DentCor, Inc. At such time I resigned all of my positions with DentCor, Inc. as an officer and director and provided such resignations to the corporation. However, according to the state records for such corporation, I continue to be indicated as an officer and director of such corporation and my home address (721 N.E. Lakeview Terrace) is currently indicated as the corporate address for the corporation.

Accordingly, this letter shall serve as my formal resignation of all officer and director positions I have ever held for DentCor, Inc. Furthermore, the primary office address for DentCor, Inc. is 2234-W West Atlantic Avenue, Delray Beach, FL 33445 and must be promptly changed.

Enclosed herewith please find my check in the amount of \$35.00 for the filing fee related to my resignation. If you have any questions or concerns in this regard, please call me at (561) 212-3771.

Very truly yours,

David A. Willens, Esq.