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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

02 APR 25 PM 4: 59

TaxSavers
812 Tamiami Trail, Suite 1
Port Charlotte, FL 33953
941-625-1925
941-625-1526 FAX

April 23, 2002

Secretary Of State
Division Of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: Dental Placement Services, Inc.

400005348354--7
-04/25/02--01052--002
*****70.00 *****70.00

Gentlemen:

Enclosed please find the original Articles of Incorporation and a copy, together with a check in the amount of \$70.00.

This represents the cost of the filing fees and the fee for the registered agent designation for the above named corporation.

Sincerely,



Beth A Culbertson, EA
812 Tamiami Trail, Suite 1
Port Charlotte, FL 33953

BAC/kmc

for

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ARTICLES OF INCORPORATION
of
Dental Placement Services, Inc.

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME AND ADDRESS

The name of the corporation is:

Dental Placement Services, Inc.

The corporate address is:

4411 Mongite Road
North Port, FL 34287

The mailing address is:

4411 Mongite Road
North Port, FL 34287

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue five thousand shares (5,000) of one Dollar (\$1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the Initial Registered Agent of this Corporation is:

NAME: Georga Manning
ADDRESS: 4411 Mongite Road
CITY: North Port, FL 34287

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The name and address of the initial director of the corporation is as follows:

NAME: Georga Manning
ADDRESS: 4411 Mongite Road
CITY: North Port, FL 34287

ARTICLE VII - INCORPORATORS

The name and address of the person signing these Articles of Incorporation are as follows:

NAME: Georga Manning
ADDRESS: 4411 Mongite Road
CITY: North Port, FL 34287

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 22nd day of April 2002.

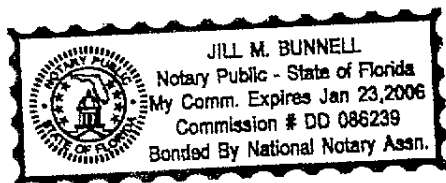
Georga L. Manning

STATE OF FLORIDA
COUNTY OF CHARLOTTE

before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared Georga Manning known to me and known to be the person who executed the foregoing Articles of Incorporation, and who acknowledged before me that he executed the Articles of Incorporation. IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesaid, this 22nd day of April 2002.

Jill M. Bunnell

(Notary Public, State of Florida at Large)

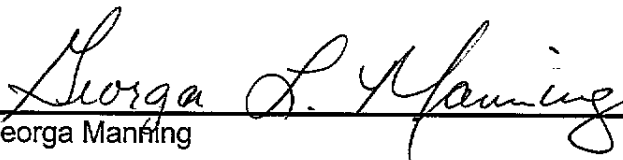


**CERTIFICATE AND ACKNOWLEDGMENT
OF REGISTERED AGENT
OF**

Dental Placement Services, Inc.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of Florida Law in keeping open said office.



Georga Manning

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