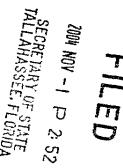
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PALM HARBOR DENTAL ASSOCIATES, INC.

34669 U.S. HIGHWAY 19, NORTH PALM HARBOR, FLORIDA 34684 (813) 610-5332

September 14, 2004

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

Re: Palm Harbor Dental Associates, Inc.

To whom it may concern:

Enclosed are an original and one (1) copy of the articles of incorporation of Palm Harbor Dental Associates, Inc. along with our Certificate of Designation Registered Agent/Registered Office. We have also enclosed our check in the amount of \$78.75 for our filing fees.

Sincerely yours,

Siamak Rafieian President

ARTICLES OF INCORPORATION

Of

PALM HARBOR DENTAL ASSOCIATES, INC.

The undersigned incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be:

PALM HARBOR DENTAL ASSOCIATES, INC.

ZOON NOV -1 P 2: 52 SECRETARY OF STATE, TALLAHASSEE, FI TOBLE,

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

34669 U.S. Highway 19, N. Palm Harbor, Florida 34684

ARTICLE III - DURATION

The term of existence of the Corporation is perpetual and the corporate existence will commence on the filing of these articles by the Department of State.

ARTICLE IV - PURPOSE

This corporation is organized for the purpose of providing dental services, and all other related business activities permitted under the laws of the United States and the State of Florida.

ARTICLE V - CAPITAL STOCK

The corporation is authorized to issue one hundred shares (100) of one (\$1.00) par value Common Stock, which shall be designated "Common Shares".

ARTICLE VI - INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

Siamak Rafieian 34669 U.S. Highway 19, N. Palm Harbor, Florida 34684

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be increased or decreased from time to time by the By-Laws, but shall never be less than one (1) which shall constitute a quorum. The name of the initial director of the corporation is:

Siamak Rafieian 34669 U.S. Highway 19, N. Palm Harbor, Florida 34684

ARTICLE VIII - INCORPORATORS

The name and street address of the incorporator to these Articles of Incorporation is:

Siamak Rafieian 34669 U.S. Highway 19, N. Palm Harbor, Florida 34684

The undersigned has executed these Articles of Incorporation this 14th day of September, 2004.

Siamak Rafigian