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STATE OF FLORIDA
TALLAHASSEE, FLORIDA

06 MAR 13 PM 2:36

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U.S. Notary MAR 13 2006

KATHY PROSSER

707 South First Street, Unit 301
Jacksonville Beach, Florida 32250
(904) 241-2924

March 9, 2006

Corporation Filing Section
Department of State
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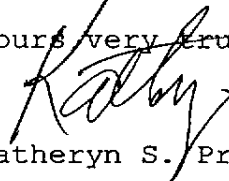
Re: ROGER A. LOWE, D.D.S., P.A.

Dear Sir or Madam:

Enclosed please find two copies of Articles of Incorporation and check to Department of State in the amount of \$70.00. Please return one copy of the Articles to me after filing.

Thanks for your help, and if there's any problem, please call me at (904) 241-2924.

Yours very truly,


Katheryn S. Prosser

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06 MAR 13 PM 2:36
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
ROGER A. LOWE, D.D.S., P.A.**

The undersigned natural person, competent and licensed to practice dentistry in the State of Florida, hereby acting as Incorporator for the purpose of forming a Professional Service corporation for profit under the provisions of Section 607, Florida General Corporation Act, and Section 621, Florida Professional Service Corporation act, of the Florida Statutes, does hereby adopt the following Articles of Incorporation:

I.

The name of this corporation shall be ROGER A. LOWE, D.D.S., P.A.

II.

The general nature and purposes of business to be transacted, promoted and carried on by the corporation are as follows:

- A. To engage in every aspect in the practice of dentistry and all its fields of specializations as are usually engaged in by dentists.
- B. To engage and render the professional services involved only through its officers, agents and employees who shall be dentists in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this corporation.
- C. To invest its funds in real estate, mortgages, stocks, bonds and any other type of investments permitted by law.
- D. To engage in no other business other than the rendition of the professional services specified herein.
- E. To do everything necessary and proper in accomplishing the purposes herein set forth, and to do anything incidental thereto which is not forbidden under the laws of the State of Florida.

III.

- A. The maximum number of shares of stock that the corporation is authorized to have outstanding at any time shall be one hundred (100) shares of common stock at a value of One Dollar (\$1.00) per share.

- B. The consideration to be paid for each share shall be payable in lawful money or property, labor or services.
- C. Shares of the corporation's stock and certificates shall be issued only to dentists in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional services as this corporation.

IV.

This corporation shall have perpetual existence.

V.

The address of this corporation's initial principal office is 137 10th Street, Atlantic Beach, Florida 32233, and the name of its initial registered agent at that address is ROGER A. LOWE.

VI.

The name and address of the Incorporator are as follows:

ROGER A. LOWE
137 10th Street
Atlantic Beach, Florida 32233

VII.

The corporation shall have a Board of Directors consisting of one person at this time. The number of Directors may be increased or decreased from time to time by a resolution of the majority of the Stockholders but shall never be less than one. The name and address of the initial Director of this corporation is:

ROGER A. LOWE
137 10th Street
Atlantic Beach, Florida 32233

VIII.

Any action of the Stockholders may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all the Stockholders entitled to vote upon such action at a meeting and filed with the Secretary of the corporation as part of the corporate records.

IX.

If any officer, director, stockholder, agent or employee of this corporation becomes legally disqualified to render the professional services for which the corporation is organized, or accepts employment that places restrictions or limitations on her/his continued rendering of such professional services, he or she shall forthwith sever all employment with the corporation and shall not thereafter participate or share, directly or indirectly, in any earnings or profits realized by the corporation on account of professional services. The corporation shall forthwith, upon such disqualification of any Stockholder, purchase said Stockholder's shares and pay that Stockholder all amounts owing and lawfully due to that Stockholder by the corporation, except that such shares shall not be entitled to dividends.

X.

If all the Directors severally or collectively consent in writing to any action taken or to be taken by the corporation, and the writings evidencing their consent are filed with the Secretary of the corporation, the action shall be as valid as though it had been authorized at a meeting of the Board of Directors.

XI.

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

XII.

The power to adopt, alter, amend or repeal the Bylaws of this corporation shall be vested in the Board of Directors and Stockholders, provided that such amendment be in compliance with the laws of Florida governing a Professional Service Corporation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation in the State of Florida this 8 day of March, 2006.

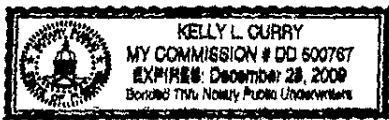


ROGER A. LOWE
Incorporator

STATE OF FLORIDA
COUNTY OF DUVAL

The foregoing instrument was acknowledged before me by ROGER A. LOWE, who is personally known to me or presented a Florida driver's license or FLW as identification, and acknowledged to and before me that he signed the foregoing Articles of Incorporation freely and voluntarily for the uses and purposes therein expressed.

WITNESS my hand and official seal in the County and State aforesaid, this 9th day of March, 2006.



NOTARY PUBLIC

Kelly L. Curry

SEAL OF THE
COUNTY OF DUVAL
TALLAHASSEE, FLORIDA
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I hereby agree to comply with the provisions of all statutes and acts relative to serving as Registered Agent and with all provisions of all statutes and acts relative to the proper and complete performance of my duties.

Dated March 9th, 2006

Roger A. Lowe
ROGER A. LOWE