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March 13, 1996

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

Re: David Katz, D.D.S., P.A.

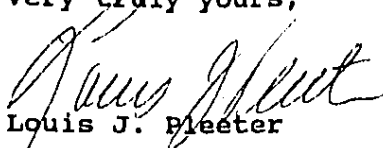
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Gentlemen:

Enclosed please find Articles of Incorporation in duplicate for the above-captioned corporation, together with my trust account check in the sum of \$122.50 to cover the filing fee, certified copy of Charter, and Registered Agent fee.

Kindly return a certified copy of the Articles to me. Thank you.

Very truly yours,


Louis J. Pleeter

LJP/co
Encs.
File K-1013/C

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

OF

DAVID KATZ, D.D.S., P.A.

Under the Professional Service Corporation Act

I, the undersigned Incorporator, a person duly licensed to practice dentistry under the laws of the State of Florida, hereby present these Articles for the formation of a professional corporation for pecuniary profit under the provisions of Chapter 607 and Chapter 621, Florida Statutes.

ARTICLE I

NAME OF CORPORATION

The name of the corporation shall be:

DAVID KATZ, D.D.S., P.A.

The address of the principal office of this corporation shall be 6215 N. W. 24th Street, Boca Raton, FL 33434, and the mailing address of the corporation shall be the same.

ARTICLE II

NATURE OF BUSINESS

The general nature of the business and the proposed objects and purposes to be transacted, promoted and carried on are to do any and all things hereinafter mentioned, as fully and to the same effect and extent as natural persons might or could do, viz:

A. To engage in the practice of dentistry under the laws of the State of Florida.

B. To render professional services only through its officers, agents and employees who are duly licensed or otherwise

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TALLAHASSEE, FLORIDA

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 types of investments.

D. To own real and personal property necessary for the rendering of the professional services hereby authorized.

E. To do all and everything necessary or convenient to effect any of its purposes.

F. This corporation shall not engage in any business other than the practice of dentistry.

ARTICLE III

CAPITAL STOCK

The maximum number of shares that this corporation is authorized to have outstanding at any one time is 7,500 shares of common stock.

ARTICLE IV

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation shall be 6215 N. W. 24th Street, Boca Raton, Florida 33434, and the name of the initial registered agent of this corporation at that address is DAVID KATZ.

ARTICLE V

TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI

INCORPORATOR

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

DAVID KATZ
6215 N. W. 24th Street
Boca Raton, FL 33434

ARTICLE VII

AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation or any Amendment hereto, and any right conferred upon the shareholder is subject to this reservation.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to these Articles of Incorporation this 12 day of March, 1996.

David Katz
David Katz

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of Section 607.325 Florida Statutes.

David Katz
David Katz