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

Howard D. Friedman, DDS, P.A.

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Gentlemen:

Recently we submitted the above-referenced articles of incorporation which were filed August 11, 1997. Please note a clerical error was made for both the principal office address and the address for the Director, Howard Friedman. These were incorrectly stated as "2515 Oak Street, Jacksonville, Florida." The address for both the principal office and the director of Howard D. Friedman, DDS, P.A. should both read: P.O. Box 352901, Palm Coast, Florida 32135.

Thank you for your consideration.

Sincerely yours,

John Sille

John S. Winkler

JSW/lap