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DIAL ACCOUNTING SERVICE

5972-3 University Boulevard, W. Jacksonville, FL 32216
TEL: (904) 733-6625. FAX: (904) 733-6654

December 24, 1998

Secretary of State Division of Corporations 409 E. Gaines Street Tallahassee, FL 32319

ATTN: New Filings

Gentlemen:

-12/28/98--01093--012 '****236.25 *****78.75

Enclosed are Articles of Incorporation for 3 new Corporations to be known as J. Gilbert Enterprises, Inc., Custom Coatings Plus, Inc., and Shrager & Shrager, D.D.S., P.A., respectively.

Also enclosed is our check in the amount of \$236.25 to cover filing fees, designation of registered agents, and certificate of status for each of the corporations.

Please forward acknowledgement and initial correspondence to the above-named correspondent.

Sincerely yours,

Richard Dial

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12/31

ARTICLES OF INCORPORATION OF SHRAGER & SHRAGER, D.D.S., P.A.

The undersigned, acting as incorporator under the provisions of Florida Statutes, Chapter 607, hereby adopts the following Articles of Incorporation

ARTICLE I

<u>Name</u>

The name of this Corporation shall be:

SHRAGER & SHRAGER, D.D.S., P.A.

ARTICLE II

Principal Office

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

8700 Southside Blvd. Jacksonville, FL 32256

ARTICLE III

Stock Authorization

The number of shares of stock that this Corporation is authorized to have outstanding at any one time is: 5,000 shares, each having a par value of one dollar (\$1.00).

ARTICLE IV

Registered Agent

The name and Florida address of the Initial Registered Agent are:

Joseph Alan Shrager 8700 Southside Blvd. Jacksonville, FL 32256

ARTICLE V

Incorporator

The name and address of the incorporator to these Articles of Incorporation are

Joseph Alan Shrager 8700 Southside Blvd. Jacksonville, FL 32256 98 DEC 28 AM 2: 11

DIVISION OF SOME OF THE TIONS
TALLAHASSEE, FLERIDA

ARTICLE VI

Purpose

The purpose of this Corporation shall be to practice Dentistry in the State of Florida.

Joseph Alan Shrager/Incorporator

12/23/94 Date

ACKNOWLEDGEMENT OF REGISTERED AGENT

Having been named as registered agent and to accept service of process for the above-stated Corporation, at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Joseph Alan Shrager/Registered Agent

-3//8 Date

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ANASSEE EL CRIDA