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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

December 9, 1999

TO WHOM IT MAY CONCERN:

Re: PERIODONTOLOGY ASSOCIATES, INC.

It appears from our records that the above named corporation has filed all of the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of:

REINSTATEMENT OF A REVOKED CHARTER

Very truly yours,

A handwritten signature in black ink, appearing to read "R. Gary Clark".

R. Gary Clark
Tax Administrator

A handwritten signature in black ink, appearing to read "Edward J. Flanagan, Jr.".
Edward J. Flanagan, Jr.
Chief Revenue Agent
Corporations