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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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

Date: 8/13/04

TO WHOM IT MAY CONCERN:

Re: Bayside Dental Incorporated

It appears from our records that the above named corporation has filed all 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 Corporation Tax Law.

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

REINSTATEMENT OF REVOKED CORPORATE CHARTER

Very truly yours,

R. Gary Clark
Tax Administrator

Richard P. Smith, Chief
Compliance and Collections

FILED

AUG 19 2004

By C41771

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