



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

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

February 25, 1999

TO WHOM IT MAY CONCERN:

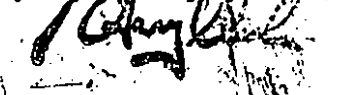
Re: BAYSIDE DENTAL, INC


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

Very truly yours,

  
R. Gary Clark  
Tax Administrator

  
Edward J. Flanagan, Jr.  
Chief Revenue Agent  
Corporations