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CORPORATE ACCESS, INC.

1116-D Thomasville Road . Mount Vernon Square . Tallahassee, Florida 32303

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Dissolution

1.) Gentle Care Therapy Services, Inc.

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SPECIAL INSTRUCTIONS

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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DIVISION OF CORPORATION

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**ARTICLES OF DISSOLUTION
OF
GENTLE CARE THERAPY SERVICES, INC.**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1403 of the Florida General Corporation Act, **GENTLE CARE THERAPY SERVICES, INC.**, a Florida corporation (the "Corporation"), hereby adopts the following Articles of Dissolution and certifies the following information for the purposes of dissolving the corporation:

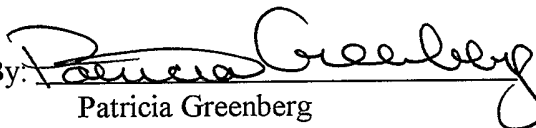
1. The name of the Corporation filing these Articles of Dissolution is **GENTLE CARE THERAPY SERVICES, INC.**

2. The Corporation elected to dissolve by written consent of its Shareholders, as of March 31, 1998.

3. The number of votes cast for dissolution was sufficient for approval.

IN WITNESS WHEREOF, the undersigned President of **GENTLE CARE THERAPY SERVICES, INC.**, has executed these Articles of Dissolution on behalf of the Corporation as of the 31st day of March, 1998.

GENTLE CARE THERAPY SERVICES, INC.

By: 
Patricia Greenberg

**RESOLUTION OF THE BOARD OF DIRECTORS
OF
GENTLE CARE THERAPY SERVICES, INC.**

WHEREAS, GENTLE CARE THERAPY SERVICES, INC., is a Florida corporation (the "Corporation"); and

WHEREAS, the Board of Directors (the "Board") of the Corporation desires to liquidate and dissolve the Corporation.

NOW, THEREFORE, be it:

RESOLVED, that the Board hereby consents to the dissolution and liquidation of the Corporation, on the terms and conditions attached hereto and made a part hereof as Exhibit A (the "Plan") and the Plan is hereby adopted and approve; and be it further

RESOLVED, that the Board hereby consents to the liquidation and dissolution of the Corporation in accordance with §607.1402 of the Florida Statutes and §332 of the Internal Revenue Code of 1986, as amended; and be it further

RESOLVED, that the Corporation shall liquidate and distribute any and all of its assets of any kind whatsoever to its Shareholders per the respective ownership subsequent to payment of costs associated with the actions resolved herein as soon as practicable, and that such assets be distributed and the dissolution be completed as soon as practicable and in any event prior to March 31, 1998; and be it further

RESOLVED, that the officers of the Corporation, be and they hereby are, authorized and directed to execute such assignments and conveyances, and to do and perform such acts as may be necessary or appropriate for the carrying out of the purposes of the foregoing resolutions and shall cause to be filed with the Florida Department of State the Articles of Dissolution; and be it further

RESOLVED, that the officers of the Corporation be and they hereby are authorized to engage the services of such accountants, attorneys and other professionals to provide advice and counsel to the Corporation in connection with any and all matters addressed in the previous resolutions as such officers shall deem necessary or advisable under the circumstances, and be it further

RESOLVED, that any and all actions heretofore taken by the Directors and officers of the Corporation in connection with any and all of the matters discussed in the foregoing resolutions are hereby confirmed and ratified as properly authorized acts of the Corporation; and be it further

RESOLVED, that any Director or officer of the Corporation or any agent or attorney-in-fact of the Corporation authorized and appointed by any of the foregoing, be, and each hereby, is, authorized, empowered and directed to take, or cause to be taken, such further action, and to execute and deliver, or cause to be delivered, for and in the name and on behalf of the Corporation, such further instruments and documents, as such person may deem appropriate to fully effectuate the intent and accomplish the purposes of the foregoing resolutions (as conclusively evidenced by the taking of such action, or the execution and delivery of such instruments and documents, as the case may be).



EXHIBIT A

**PLAN OF COMPLETE LIQUIDATION AND DISSOLUTION
OF
GENTLE CARE THERAPY SERVICES, INC.**

1. Plan of Liquidation. This Plan of Complete Liquidation and Dissolution (“Plan”) is intended to accomplish the complete liquidation and dissolution of **GENTLE CARE THERAPY SERVICES, INC.**, a Florida corporation (the “Corporation”), through the distribution of all the Corporation’s assets to its Shareholders in complete liquidation of the Corporation in accordance with Section 332 of the Internal Revenue Code 1986, as amended (“Code”). Such liquidation and dissolution shall be accomplished in the manner stated in this Plan.

2. Approval . This Plan will be considered adopted by the Corporation upon the approval and adoption thereof by the Board of Directors and Shareholders of the Corporation.

3. Liquidation Period. The “Liquidation Period” shall mean the period in which the Corporation shall liquidate and distribute any and all of its assets of any kind whatsoever to its Shareholders. The period in which such assets shall be distributed, and the dissolutions, shall be completed as soon as practicable, and in any event prior to March 31, 1998.

4. Abandonment. Upon the approval of the Plan by the Shareholders of the Corporation, the Directors of the Corporation may not, without further action by the Shareholders abandon this Plan.

5. Winding Up of Business. During the Liquidation Period, the Corporation shall continue its business to the extent necessary to collect accounts receivables, pay liabilities, and otherwise conduct business consistent with the objective of the Corporation to distribute all of its assets to its Shareholders and wind up its affairs.

6. Final Distribution of Assets. Not later than the end of the Liquidation Period, all assets of the Corporation not previously applied to the payment of liabilities shall be distributed to the Shareholders of the Corporation in one distribution incomplete liquidation. In no event shall any amount be retained by the Corporation beyond the end of the Liquidation Period to meet the claims of the Shareholders with respect to its stock.



7. Cancellation of Outstanding Shares. The foregoing distribution in complete liquidation shall be solely in exchange for, in complete redemption and cancellation of, and in payment for, all of the outstanding shares of the Corporation. The Shareholders shall surrender their certificate for such shares for cancellation upon receipt of the final distribution herein authorized.

8. Tax Filings. As soon as possible after the adoption thereof, but in any event within 30 days from the date of the adoption hereof, the appropriate officers of the Corporation shall file Treasury department Form 966 with the appropriate offices of the Internal Revenue Services, together with a certified copy of the resolutions adopting this Plan. Upon the final distribution of all the assets of the Corporation, the officers of the Corporation shall instruct the Corporation's accountants to close the books of the Corporation and to prepare and timely file a federal income tax return and state income tax return on behalf of the Corporation, and such other forms as are appropriate.

9. State Corporate Filings. After all of the assets of the Corporation have been distributed in complete redemption of the Shareholders, the appropriate officers of the Corporation shall cause to be filed with the Florida Department of State, Division of Corporations, the necessary documents pursuant to the appropriate provisions of Section 607.1403, Florida Statutes, as that statute presently exists or as may be amended, to effect a complete statutory dissolution of the Corporation, and shall take such other actions as are necessary, advisable or appropriate, including filing all necessary documents, to effect such dissolution.

10. Authorization of Necessary Acts. The officers and Directors of the Corporation shall have the power to adopt all resolutions, execute all documents, and are authorized, empowered and directed to file all papers and take whatever action as they may deem necessary or desirable for the purpose of effecting the complete liquidation and dissolution of the Corporation, and for carrying out the other purposes and intentions of the Plan, so long as any such action shall not be inconsistent with the provisions of Code Section 332, and the Treasury Regulations issued hereunder. The officers shall be held harmless by the Corporation for any action under this Plan taken in good faith, and any expense or liability so incurred.

11. Intent. It is intended that this Plan shall be a plan of complete liquidation within the terms of Code Section 332. This Plan shall be deemed to authorize such action as, in the opinion of counsel, may be necessary to conform with the provisions of Code Section 332.

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**CONSENT
OF
THE SHAREHOLDERS
OF
GENTLE CARE THERAPY SERVICES, INC.**

The undersigned, being the shareholders of Gentle Care Therapy Services, Inc., a Florida corporation (the "Corporation"), do hereby take the actions and consent to the resolutions set forth below.

RESOLVED, that the Shareholders of Corporation desire to terminate the ownership interest in the stock of the Corporation through a liquidation of the Corporation, on the terms and conditions attached hereto and made a part hereof as Exhibit A (the "Plan") and the Plan is hereby adopted and approved; and be it further

RESOLVED, that the Shareholders of the Corporation hereby consent to the liquidation and dissolution of the Corporation in accordance with §607.1402 of the Florida Statutes and §332 of the Internal Revenue Code of 1986, as amended; and be it further

RESOLVED, that the Corporation shall liquidate and distribute any and all of its assets of any kind whatsoever to its Shareholders per their respective ownership in the Corporation as soon as practicable, and that such assets be distributed and the dissolution be completed as soon as practicable and in any event prior to March 31, 1998; and be it further

RESOLVED, that the officers of the Corporation, be and they hereby are, authorized and directed to execute such assignments and conveyances, and to do and perform such acts as may be necessary or appropriate for the carrying out of the purposes of the foregoing resolutions and shall cause to be filed with the Florida Department of State the Articles of Dissolution; and be it further

RESOLVED, that the officer of the Corporation be and they hereby are authorized to engage the services of such accountants, attorneys and other professionals to provide advice and counsel to the Corporation in connection with any and all matters addressed in the previous resolutions as such officers shall deem necessary or advisable under the circumstances; and be it further

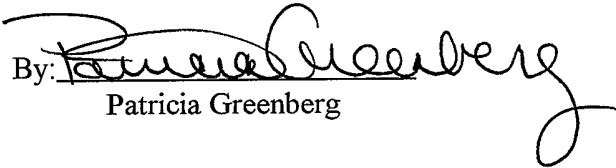
RESOLVED, that any and all actions heretofore taken by the Directors and officers of the Corporation in connection with any and all of the matters discussed in the foregoing resolutions are hereby confirmed and ratified as properly authorized acts of the Corporation; and be it further

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RESOLVED, that any Directors or officer of the Corporation or any agent or attorney-in-fact of the Corporation authorized and appointed by any of the foregoing, be, and each hereby is, authorized empowered and directed to take, or cause to be taken, such further action, and to execute and deliver, or cause to be delivered, for and in the name and on behalf of the Corporation, such further instruments and documents, as such person may deem appropriate to fully effectuate the intent and accomplish the purposes of the foregoing resolutions (as conclusively evidenced by the taking of such action, or the execution and delivery of such instruments and documents, as the case may be).

IN WITNESS WHEREOF, the undersigned has executed this corporate action as of March 31, 1998 for the purpose of consenting thereto effective as of such date.

56.25% SHAREHOLDER (Majority)

By: 
Patricia Greenberg