

**INGALLS
ASSOCIATES
PA, CPAS**

Certified Public Accountants

573432

*Chester W. Ingalls, CPA, CFP
Andra L. Stover, CPA*

3495 Fifth Avenue North
St. Petersburg, FL 33713-9010
(813) 327-0406
(813) 327-1598 Fax

January 28, 1999

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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-03/24/99--01001--005
*****35.00 *****35.00

Subject: Gulfcoast Oncology Associates, Ralph E. Johnson, M.D., P.A.

Dear Sir/Madam:

Enclosed are the following items regarding the dissolution of the above forementioned corporation:

1. Unanimous written consent duly signed and dated by the Board of Directors approving the dissolving of the Corporation.


2. Articles of dissolution duly signed and dated by the President approving the dissolving of the corporation.

Please accept the above documents and respond back as soon as possible regarding these documents and any other items needed to complete the dissolution. We also would like to have your letter accepting the dissolution submitted directly to our firm.

Thanking you in advance for your attention to these matters.

Very truly yours,

INGALLS ASSOCIATES, PA, CPAS


Chester W. Ingalls, CPA, CFP

Encl.: Unanimous Written Consent
Articles of Dissolution

cc: Ralph E. Johnson, President
CWI/vjt

Diss.
3/24/99
SP

FILED
99 MAR 23 PM 3:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

February 8, 1999

Chester W. Ingalls, CPA, CFP
Ingalls Associates PA, CPAs
3495 Fifth Avenue North
St. Petersburg, FL 33713-9010

SUBJECT: GULFCOAST ONCOLOGY ASSOCIATES, RALPH E. JOHNSON,
M.D., P.A.
Ref. Number: 573432

We have received your document for GULFCOAST ONCOLOGY ASSOCIATES, RALPH E. JOHNSON, M.D., P.A. . However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The fee to file articles of dissolution or a certificate of withdrawal is \$35. Certified copies are optional and are \$8.75 for the first 8 pages of the document, and \$1 for each additional page, not to exceed \$52.50.

Please return a copy of this letter along with your document to ensure proper handling.

If you have any questions concerning this matter, please either respond in writing or call (850) 487-6901.

Susan Payne
Senior Section Administrator

Letter Number: 699A00005552

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FEB 11 1999
TALLAHASSEE
FLORIDA

FILED

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ARTICLES OF DISSOLUTION
OF
GULFCOAST ONCOLOGY ASSOCIATES, RALPH E. JOHNSON, M.D., P.A.

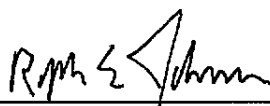
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Gulfcost Oncology Associates, Inc., a corporation organized and existing under the laws of the State of Florida (the "Corporation"), in order to dissolve in accordance with the requirements of Chapter 607, Florida Statutes, does hereby certify as follows:

1. The name of the Corporation is Gulfcost Oncology Associates, Ralph E. Johnson, M.D., P.A.
2. The dissolution of the corporation was authorized by the Board of Directors and the shareholders of the Corporation on December 26, 1998. The shareholder votes in favor of the dissolution was unanimous. Voting by voting groups was not required.
3. These Articles of Dissolution shall be effective immediately upon filing by the Secretary of State of the State of Florida.


Dated this 26th day of December, 1998.

GULFCOAST ONCOLOGY ASSOCIATES,
RALPH E. JOHNSON, M.D., P.A.

By: 
Ralph E. Johnson
President

STATE OF FLORIDA
COUNTY OF PINELLAS

The foregoing Articles of Dissolution were acknowledged before me on the
1/26/99 by Ralph E. Johnson, as president of Gulfcost Oncology
Associates, Ralph E. Johnson, M.D., P.A., who is personally known to me.


Notary Public
Name: ANDRA L. STOVER
Commission Exp: SEP 14, 2001
BONDED THRU
ATLANTIC BONDING CO., INC.

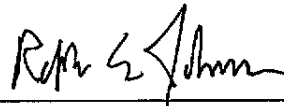
UNANIMOUS WRITTEN CONSENT IN LIEU OF SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF SHAREHOLDERS OF

GULFCOAST ONCOLOGY ASSOCIATES, RALPH E. JOHNSON, M.D., P.A.

The undersigned, constituting all of the members of the Board of Directors and shareholders of Gulfcoast Oncology Associates, Ralph E. Johnson, M.D., P.A., a Florida Corporation (the "Corporation"), hereby consent in writing, without notice, to the corporate actions specified below and adopt the following resolutions in lieu of holding a formal meeting pursuant to applicable Florida Statutes and the Bylaws of the Corporation:

1. The Board of Directors has proposed that the Corporation dissolve and that after satisfaction of the obligations of the Corporation, distribute its assets to its shareholders in the manner required by law.
2. Be it resolved that the recommendation of the Board of Directors be and is hereby adopted; be it further resolved that this corporation be dissolved; be it further resolved that the president of the Corporation execute and file Articles of Dissolution with the Secretary of State for Florida.

Dated the 26th day of December, 1998.



Ralph E. Johnson
Director and Shareholder

FILED
99 MAR 23 PM 3:25
SECRETARY OF STATE
TALLAHASSEE, FLORIDA