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MICHAEL D. WHALEN
GARY L. WILKINSON
L. PETER JOHNSON (1942-1988)

February 15, 1999

VIA FEDERAL EXPRESS

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

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*****35.00 *****35.00

Re: Joe Wiggins, Jr., D.D.S., P.A.

To Whom It May Concern:

Please find enclosed the original and one (1) copy of the executed Articles of Dissolution for the above-referenced corporation for filing along with our firm check in the amount of \$35.00 for filing fees.

Please return a date stamped copy of the Articles of Dissolution to my attention in the self-addressed stamped envelope enclosed herewith. Thank you for your assistance.

Sincerely,

Laura Carnley

Laura Carnley
Legal Secretary

/lc
Enclosure

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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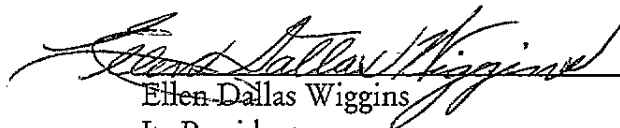
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF DISSOLUTION
OF
JOE WIGGINS, D.D.S. P.A.

1. The name of the corporation is Joe^w Wiggins, D.D.S. P.A. ("Corporation").
2. The dissolution of the Corporation was authorized on March 8, 1999.
3. By written consent pursuant to Sections 607.1402(6) and 607.0704, Florida Statutes, all of the shareholders authorized the dissolution of the corporation.
4. Voting by voting groups was not required to approve the dissolution of the Corporation. The number of votes cast for dissolution represented all of the issued and outstanding shares, so the number cast for dissolution was sufficient for approval.
5. These Articles of Dissolution shall become effective as of the filing of these Articles with the Secretary of State of Florida.

IN WITNESS WHEREOF, the undersigned constituting the duly elected President of said Corporation, has set her hand hereto this 8th day of March, 1999


Ellen Dallas Wiggins
Its President