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April 7, 1998

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

98 APR -9 AM 10:26
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Re: Dissolution of James Guttuso, D.D.S., P.A.

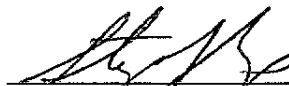
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Dear Sirs:

Pursuant to Fla. Stat. § 607.1403, enclosed please find the Articles of Dissolution of James Guttuso, D.D.S., P.A. The corporation was dissolved effective December 31, 1997. Also enclosed is a check for \$43.75 representing payment for the filing of the Articles of Dissolution (\$35) and a Certificate of Status (\$8.75). Please send me a Certificate of Status after the Articles of Dissolution have been filed so I may verify the corporation has been dissolved.

If you have any questions, please contact me.

Very truly yours,


Stephen J. Aucamp

Enclosures

cc: James Guttuso

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VS APR 17 1998

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ARTICLES OF DISSOLUTION

JAMES GUTTUSO, D.D.S., P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

JAMES GUTTUSO, D.D.S., P.A., a Florida corporation, executes the following Articles of Dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

FIRST: The name of the corporation is James Guttuso, D.D.S., P.A. (the "company").

SECOND: The company's Articles of Incorporation were filed on November 26, 1979, effective December 1, 1979.

THIRD: The shareholders of the company approved the dissolution of the company on December 31, 1997, effective as of December 31, 1997.

FOURTH: The number of votes cast by the shareholders of the company for dissolution was sufficient for approval of that action.

EXECUTED this 31st day of December, 1997.

JAMES GUTTUSO, D.D.S., P.A.

By: 

Name: James Guttuso

Title: Director, President and Sole Shareholder