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RICHARD SPICE WHEELER*

April 10, 1996

*ALSO ADMITTED IN NEW YORK
AND DISTRICT OF COLUMBIA

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

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-04/20/96--01079--009
+++140.00 +++140.00

RE: Professional Management Concepts, Ltd.

Dear Sir or Madam:

Enclosed for filing is the original Certificate of Limited Partnership and Affidavit of Contributions of Professional Management Concepts, Ltd., a Florida limited partnership, together with my firm's check payable to the Department in the amount of the required \$140.00 filing fee. Please return the certified copy to my attention at the address given above on this letterhead.

Also enclosed is the original Articles of Dissolution of Professional Management Concepts, Inc., a Florida corporation, together with my firm's check payable to the Department in the amount of the required \$35.00 filing fee.

If you have any questions regarding these matters, please do not hesitate to call.

Very truly yours,

RICHARD SPICE WHEELER, P.A.

Richard Spice Wheeler

RSW:ld
STAT0410.LTR
enclosures

cc: Dr. Frank J. Murray

7/12 4/16/96

J. TAX	_____
FILING	52.50
R. AGENT FEE	35.00
C. COPY	52.50
TOTAL	140.00
N. BANK	_____
BALANCE DUE	_____
REMARK	_____

RECEIVED
96 APR 16 PM 4:26
DIVISION OF CORPORATIONS

**AFFIDAVIT OF CAPITAL CONTRIBUTIONS
FOR FLORIDA LIMITED PARTNERSHIP**

The undersigned constituting all of the general partners of Professional Management Concepts, Ltd.

a Florida Limited Partnership, certify:

FILED IN STATE
SECRETARY OF CORPORATIONS
DIVISION OF CORPORATIONS
96 APR 16 AM 10:52

The amount of capital contributions to date of the limited partners is \$ 970.00

The total amount contributed and anticipated to be contributed by the limited partners at this time totals \$ 970.00

Signed this 1st day of April, 19 96

FURTHER AFFIANT SAYETH NOT.

Under the penalties of perjury I (we) declare that I (we) have read the foregoing and know the contents thereof and that the facts stated herein are true and correct.

General Partner

Frank J. Murray

General Partner
Frank J. Murray

General Partner

General Partner

General Partner

General Partner