

**Coopers  
& Lybrand**

Coopers & Lybrand L.L.P.

a professional services firm

2400 Eleventh Penn Center  
Philadelphia, Pennsylvania  
19103-2962

telephone (215) 963-8000

facsimile (215) 963-8700

**F93000003094**

May 7, 1997

Florida Department of State  
Amendment Section  
Divisions of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

**FILED**  
97 MAY 16 PM 1:49  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

RE: Memphis Orthopedic, Inc.

500002182035--7  
-05/16/97--01128--002  
\*\*\*\*\*52.50 \*\*\*\*\*52.50

Dear Secretary,

We have been engaged by Hanger Prosthetics & Orthotics, Inc. for the purposes of filing multiple state registration, notification, account transfer and withdrawal forms. These filings are required pursuant to a complex series of transactions which are part of Hanger Prosthetics & Orthotics, Inc.'s corporate reorganization. Please accept the enclosed Application by a Foreign Corporation for Withdrawal of Authority to Do Business or Conduct Affairs in Florida.

If you should have any questions regarding the enclosed forms or require additional information please call me at (215) 963 - 8770.

Thank You,



Gary Bingel  
Tax Manager for  
Coopers & Lybrand, L.L.P.

Encl.

**For. Withdrawal**

VSW.  
5-21-97

**APPLICATION BY FOREIGN CORPORATION FOR WITHDRAWAL  
OF AUTHORITY TO TRANSACT BUSINESS OR CONDUCT AFFAIRS  
IN FLORIDA**

Memphis Orthopedic, Inc.  
(Name of Corporation)

Delaware  
(Incorporated Under Laws Of)

FILED  
97 MAY 16 PM 1:50  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

This corporation is no longer transacting business or conducting affairs within the State of Florida and hereby voluntarily surrenders its authority to transact business or conduct affairs in Florida.

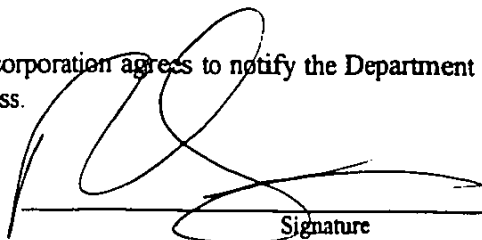
This corporation revokes the authority of its registered agent in Florida to accept service on its behalf and appoints the Department of State as its agent for service of process based on a cause of action arising during the time it was authorized to transact business or conduct affairs in Florida.

The following is a current mailing address to which the Department of State may mail a copy of any process against this corporation that may be served on the Department.

410 Hanger Orthopedic Group 7700 old Georgetown Road 2nd flr.  
(Mailing Address)

Bethesda MD 20814  
(City/ State /Zip)

The corporation agrees to notify the Department of State in the future of any change in its mailing address.

  
Signature

Secretary & Treasurer  
Title

Richard A. Stein  
Typed or printed name

5-12-97  
Date