

February 8, 1999

DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FL 32314

Re.: Dissolution of LUXURY WHIRLPOOL SPAS, INC.

Dear Secretary of State:

Enclosed please find the Articles of Dissolution filing with the Secretary of State to dissolve the corporation - LUXURY WHIRLPOOL SPAS, INC. Also enclosed please find, check number 010843, in the amount of \$35.00, made payable to the Division of Corporations for the cost of filing the document. Your prompt attention to this matter is appreciated.

Sincerely,

Veronica Stitzel,
Corporate Counsel

Enc. Art. and Check

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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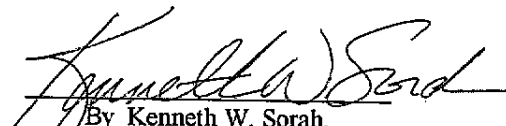
**ARTICLES OF DISSOLUTION
FOR
LUXURY WHIRLPOOL SPAS, INC.**

Pursuant to section 607.1403, Florida Statutes, the undersigned corporation submits the following Articles of Dissolution:

- FIRST: The name of the corporation is
 LUXURY WHIRLPOOL SPAS, INC.
 f/k/a Physical Therapy Equipment & Supply Corp.
- SECOND: The address of the corporation is:
 4408 Airport Road, Suite A-310
 Plant City, Florida 33567-1112
- THIRD: The date dissolution was authorized:
 January 26, 1999
- FOURTH: Adoption of Dissolution - Dissolution was approved by the
 board of directors and the sole shareholder.

Signed this 27th day of January, 1999.

LUXURY WHIRLPOOL SPAS, INC.


By Kenneth W. Sorah,
President and Director

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