

ELLIOT S. COHEN, M.D., P.A.
1801 W. HILLSBORO BLVD.
DEERFIELD BEACH, FL 33442

K06961

May 28, 1999

Carol Mustain, Corporate Specialist
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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-06/08/99--01001--013
*****43.75 *****43.75

Re: ABLE PHYSICAL THERAPY, INC./Ref No.P98000000040;
ELLIOT S. COHEN, M.D., P.A.

Dear Ms Mustain:

On May 6, 1999, you advised us that the name of Able Physical Therapy Services, Inc. could not be changed to "Elliot S. Cohen, M.D., Inc." due to the existence of an active Florida corporation named Elliot S. Cohen, M.D., P.A. You returned our Amendment to the Articles of Incorporation of Able Physical Therapy Services, Inc. of April 16, 1999.

Enclosed are Articles of Dissolution for Elliot S. Cohen, M.D., P.A., approved by the sole shareholder on May 28, 1999. Please be advised that this dissolution will not be revoked, nor will this P.A. be reinstated. Enclosed is our check for \$43.75 for the filing of the Articles of Dissolution and a certified copy of same to be returned to us.

Upon filing the Articles of Dissolution for the P.A., please refile the Amendment to the Articles of Incorporation of Able Physical Therapy Services, Inc. to change the name of the corporation to Elliot S. Cohen, M.D., Inc. I understand that our prior payment of \$43.75 will cover this refiling (and a certified copy returned to us).

Thank you for your assistance in this matter. Please call my attorney, Sandra P. Greenblatt, Esq. at (954) 967-0440 if you require any further information.

Sincerely,

Elliot S. Cohen
Elliot S. Cohen, M.D.
President

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ARTICLES OF DISSOLUTION
ELLIOT S. COHEN, M.D., P.A.

1. The name of the Corporation is Elliot S. Cohen, M.D., P.A.
2. The name and address of its sole officer is:

Elliot S. Cohen, M.D., President/Secretary
1801 W. Hillsboro Blvd.
Deerfield Beach, FL 33442-8401

3. The name and address of the sole shareholder and director is:


Elliot S. Cohen, M.D.
1801 W. Hillsboro Blvd.
Deerfield Beach, FL 33442-8401

4. All debts, obligations and liabilities of the Corporation have been paid, discharged or adequate provision has been made therefore.

5. All the remaining property and assets of the Corporation have been distributed to its shareholder in accordance with his rights and interests.

6. There are no actions pending against the Corporation in any court for which no provisions have been made.

A copy of the Consent of the Sole Shareholder to Dissolution is attached. That Consent was sufficient for approval and was adopted by the sole shareholder of the Corporation on the 28th day of May, 1999.



Elliot S. Cohen, M.D., Sole Shareholder,
Director, President & Secretary

STATE OF *FLORIDA*
COUNTY OF *BROWARD*

Before me personally appeared Elliot S. Cohen, M.D., who is the President and Secretary of Elliot S. Cohen, M.D., P.A., and acknowledged before me that he executed the foregoing Articles of Dissolution.

WITNESS my hand and official seal, this 28th day of May, 1999.



NOTARY PUBLIC, STATE OF FLORIDA



DEBRA COTE
My Commission CC499849
Expires Oct. 08, 1999

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CONSENT OF THE SOLE
SHAREHOLDER WITHOUT A MEETING

On the 28th day of May, 1999, the sole Shareholder of Elliot S. Cohen, M.D., P.A. adopted the following Resolutions, without a meeting:

RESOLVED, that in the judgment of the sole Shareholder of this Corporation, it is deemed advisable and for the benefit of the Corporation that it should be liquidated and dissolved according to state law as the initial purposes of this Corporation have been fulfilled.


RESOLVED, that effective as of this date, a plan of liquidation be and it is hereby formulated to affect such liquidation and dissolution in accordance with the following resolutions;

RESOLVED, that the proper officers of the Corporation be and they hereby are; authorized to distribute any and all properties of the Corporation to the shareholders of the Corporation pursuant to Section 333 of the Internal Revenue Code of 1954.

RESOLVED, that the proper officers of the Corporation be and they hereby are authorized and directed to file Articles of Dissolution pursuant to the laws of the State of Florida;

RESOLVED, that the actions provided for in the foregoing Resolution providing for complete liquidation and distribution of its assets be commenced as soon as is practical, and that the distribution of such assets be commenced and completed within one calendar month.

FURTHER RESOLVED, that the proper officers of the Corporation be and they hereby are authorized and directed to pay all such fees and taxes due, or cause to be done such other acts and things as they may deem necessary and proper in order to carry out the liquidation and dissolution of the Corporation, and to fully effectuate the purposes of the foregoing Resolutions.



Elliot S. Cohen, M.D., Sole Shareholder

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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