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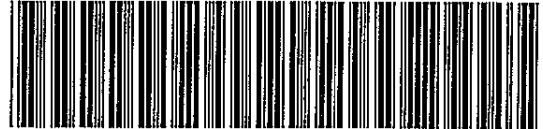
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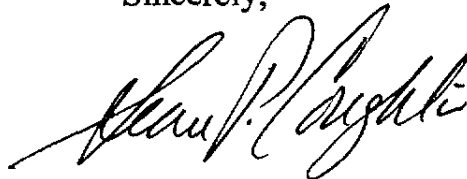
SECRET
TALLAHASSEE FLORIDA

Independent Renal Associates, Inc.
11220 7th St. East
Treasure Island, Florida 33706
Telephone: (727) 368-9799
Fax: (727) 367-9420

Department of State,

Please dissolve the attached L.L.C. and forward a letter of
acknowledgement. Thank you for your assistance in advance.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean P. Coughlin", written in a cursive style.

Sean P. Coughlin

**ARTICLES OF DISSOLUTION
OF
IRA OF NORTH TAMPA, L.L.C.**

The name of the limited liability company is IRA of North Tampa, L.L.C.

The dissolution was authorized on October 10, 2003 and shall be effective upon filing of these articles.

Dissolution was approved upon written consent of all of the members.

All debts, obligations, and liabilities of the limited liability company have been paid or discharged.

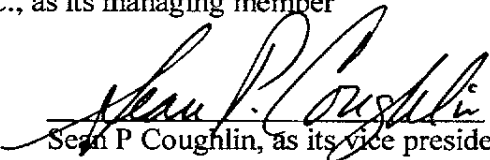
All remaining property and assets have been distributed among its members in accordance with their respective rights and interests.

There are no suits pending against the limited liability company in any court.

Signed, this 10th_day of October, 2003.

By: INDEPENDENT RENAL ASSOCIATES,
INC., as its managing member

By:


Sean P Coughlin, as its vice president, COO.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

**WRITTEN ACTION OF MEMBERS
OF
IRA OF NORTH TAMPA, L.L.C.**

Pursuant to Florida Statutes section 608.441, the undersigned, being all of the Members of IRA of North Tampa, L.L.C., take the following written action in lieu of holding a meeting:

The Members have determined that it is in the best interests of the company that the company be dissolved.

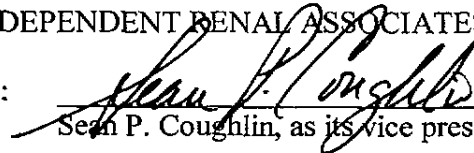
There are no assets remaining in the company and no debts due to creditors from the company.

The Articles of Dissolution have been reviewed by the Members and are adopted.

Dated: October 10, 2003.

INDEPENDENT BENAL ASSOCIATES, INC.

By:


Sean P. Coughlin, as its vice president, COO