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(Requestor's Name)	_1,100	
(Address)	-	
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. (Ĉity/State/Zip/Phone #)	-	
PICK-UP WAIT MAIL		
	_	
(Business Entity Name)		
(Document Number)	-	
Certified Copies Certificates of Status		
Special Instructions to Filing Officer: LOS-82465 8-22-65		

Office Use Only



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06/01/06--01098--025 **105.00

COVER LETTER

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TO: Registration Section Division of Corporations

Tallahassee, FL 32301

SUBJECT: Advanced Rehab Center, Inc.

2006 JUH - 1 P 4: 01 SECRETARY OF STATE TALLAHASSEE, FLORIDA

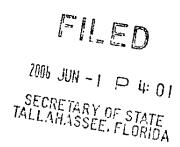
(Name of Resulting Florida Profit Corporation)

The enclosed Certificate of Conversion, Articles of Incorporation, and fees are submitted to convert an "Other Business Entity" into a "Florida Profit Corporation" in accordance with s. 607.1115, F.S.

Please return all correspondence concerning this matter to:

(Contact Person)		
(Firm/Company)		
(Address)		
32780		
City, State and Zip Code)		
on concerning this ma	tter, please call:	
	at (321) 74	9-6627
ntact Person)		ytime Telephone Number)
or the following amou	int:	
\$113.75 Filing Fees and Certificate of Status	\$113.75 Filing Fees and Certified Copy	\$122.50 Filing Fees, Certified Copy, and Certificate of Status
S:	MAILING A	ADDRESS:
ons	Registration S Division of C P. O. Box 633	Corporations 27
	(Firm/Company) ins Ave. (Address) 32780 City, State and Zip Code) on concerning this mannated Person) or the following amount [13.75 Filing Fees and Certificate of Status] S: ons	(Firm/Company) Ins Ave. (Address) 32780 City, State and Zip Code) on concerning this matter, please call: at (321) 74 ntact Person) or the following amount: \[\begin{array}{cccccccccccccccccccccccccccccccccccc

Certificate of Conversion For "Other Business Entity" Into Florida Profit Corporation



This Certificate of Conversion <u>and attached Articles of Incorporation</u> are submitted to convert the following "Other Business Entity" into a Florida Profit Corporation in accordance with s. 607.1115, Florida Statutes.

1. The name of the "Other Business Entity" immediately prior to the filing of this Certificate of Conversion is:

Advanced Rehab Center, LLc
(Enter Name of Other Business Entity)
2. The "Other Business Entity" is a Limited Liability Company
(Enter entity type. Example: limited liability company, limited partnership, sole proprietorship, general partnership, common law or business trust, etc.)
first organized, formed or incorporated under the laws of Florida
(Enter state, or if a non-U.S. entity, the name of the country)
on August 22, 2005
(Enter date "Other Business Entity" was first organized, formed or incorporated)
3. If the jurisdiction of the "Other Business Entity" was changed, the state or country under the laws of which it is now organized, formed or incorporated:
4. The name of the Florida Profit Corporation as set forth in the <u>attached Articles of</u>
Incorporation:
Advanced Rehab Center, Inc.
(Enter Name of Florida Profit Corneration)

Page 1 of 2

FILED

5. If not effective on the date of filing, enter the effective date: 1) cannot be prior to nor more than document is filed by the Florida Department of State; A effective date listed in the attached Articles of Incorporatherein.)	ate: August/22/1/2005 a 90 days after the date this 4: 0! ND 2) must be the same as the late ation, if an effective date is listed DA
Signed this 8 day of May	20_06
Signature: <u>GM3 JSULU</u> (Must be signed by a Chairman, Vice Chairman, Direct Officers have not been selected, an Incorporator.)	or, Officer, or, if Directors or
Printed Name: Ehab BoulosTitle: Pres	ident

Fees:

Certificate of Conversion: \$35.00 Fees for Florida Articles of Incorporation: \$70.00

Certified Copy: \$8.75 (Optional)
Certificate of Status: \$8.75 (Optional)

ARTICLES OF INCORPORATION

In compliance with Chapter 607 and/or Chapter 621, F.S. (Profit)

ARTICLE I NAME

The name of the corporation shall be:

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SECRETARY OF STATE TALLAHASSEE, FLORIDA

Advanced Rehab Center, Inc.

ARTICLE II PRINCIPAL OFFICE

The principal place of business/mailing address is:

4401 S. Hopkins Ave. Titusville, FL 32780

ARTICLE III PURPOSE

The purpose for which the corporation is organized is:

Any and All Lawful Business

ARTICLE IV SHARES

The number of shares of stock is:

1000 shares * \$.1 = \$100.00

ARTICLE V INITIAL OFFICERS AND/OR DIRECTORS

List name(s), address(es) and specific title(s):

Ehab Boulos, President 2305 Foliage Oak Ter. Oviedo, FL 32766

ARTICLE VI REGISTERED AGENT

The name and Florida street address (P.O. Box NOT acceptable) of the registered agent is:

Ehab S. Azer 1670 Canoe Creek Rd. Oviedo, FL 32766

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ARTICLE VII INCORPORATOR

The <u>name and address</u> of the Incorporator is:

Ehab Boulos 2305 Foliage Oak Ter. Oviedo, FL 32766 SECRETARY OF STATE TALLAHASSEE, FLORIDA

*************	***********
Having been named as registered agent to accept service of pr designated in this certificate, I am familiar with and accept the ap capacity	ocess for the above stated corporation at the plac pointment as registered agent and agree to act in thi
C Selvar	05/08/06
Signature/Registered Agent	Date
an anla	05/08/06
Signature/Incorporator	Date

R03125

Department of the Treasury Internal Revenue Service P O BOX 249 MEMPHIS TN

38101-0249

SBV

Date of this notice: NOV.

Number of this notice: 277

Taxpayer Identification Number: 20-3343942

Form:

Tax Period:

For assistance you may call us at: 1-800-829-0115

ADVANCED REHAB CENTER LLC **BOULOS EHAB SOLE MBR** 2305 FOLIAGE OAK TER 32766-7022050 OVIEDO FL

WE HAVE APPROVED YOUR FORM 8832, ENTITY CLASSIFICATION ELECTION

WE HAVE APPROVED YOUR ELECTION AS A DOMESTIC ELIGIBLE ENTITY TO BE CLASSIFIED AS AN ASSOCIATION TAXABLE AS A CORPORATION. THE EFFECTIVE DATE OF THIS ELECTION IS AUG. 22, 2005.

If you have any questions about this notice, please call us at the number shown above. If you prefer you can write us. If you write, please include the bottom part of this notice. Please provide your telephone number and the best time for us to call if we need to reach you.

Thank you for your cooperation.

Keep this part for your records

Return this part to us with inquiry

Your telephone number

Best time to call

SB

CP-277

Taxpayer Identification Number: 20-3343942

Internal Revenue Service P 0 BOX 249 38101-0249 MEMPHIS In Rahabaa III kaan al III kaan dalaha Babaa da II

ADVANCED REHAB CENTER LLC **BOULOS EHAB SOLE MBR** 2305 FOLIAGE OAK TER 32766-7022050 OVIEDO FL

Department of the Treasury Internal Revenue Service P 0 BOX 249 MEMPHIS 38101-0249

Date of this notice: JAN. 9, 2006
Taxpayer Identifying Number: 20-3343942 Form: Tax Period:

> For assistance you may call us at:

1-800-829-0115

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ADVANCED REHAB CENTER LLC BOULOS EHAB SOLE MBR 4401 S HOPKINS AVE 32780-6679994

014024

NOTICE OF ACCEPTANCE AS AN S CORPORATION

WE HAVE ACCEPTED YOUR ELECTION TO BE TREATED AS AN S CORPORATION WITH AN ACCOUNTING PERIOD OF DECEMBER BEGINNING SEP. 19, 2005.

WE WOULD ALSO LIKE TO TAKE THIS OPPORTUNITY TO INFORM YOU OF YOUR TAX OBLIGATIONS RELATED TO THE PAYMENT OF COMPENSATION TO SHAREHOLDER-EMPLOYEES OF S CORPORATIONS.

WHEN A SHAREHOLDER-EMPLOYEE OF AN S CORPORATION PROVIDES SERVICES TO THE S CORPORATION, REASONABLE COMPENSATION GENERALLY NEEDS TO BE PAID. THIS COMPENSATION IS SUBJECT TO EMPLOYMENT TAXES.

TAX PRACTITIONERS AND SUBCHAPTER S SHAREHOLDERS NEED TO BE AWARE THAT REVENUE RULING 74-44 STATES THAT THE INTERNAL REVENUE SERVICE (IRS) WILL RE-CHARACTERIZE SMALL BUSINESS CORPORATION DIVIDENDS PAID TO SHAREHOLDERS AS SALARY WHEN SUCH DIVIDENDS ARE PAID TO THE SHAREHOLDERS IN LIEU OF REASONABLE COMPENSATION FOR SERVICES.

THE IRS MAY ALSO RE-CHARACTERIZE DISTRIBUTIONS OTHER THAN DIVIDEND DISTRIBUTIONS AS SALARY. THIS POSITION HAS BEEN SUPPORTED IN SEVERAL RECENT COURT DECISIONS.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE ACTION WE HAVE TAKEN, PLEASE CALL US AT THE TELEPHONE NUMBER LISTED ABOVE. IF YOU PREFER, YOU MAY WRITE TO US AT THE ADDRESS SHOWN AT THE TOP OF THIS NOTICE. IF YOU WRITE TO US, PLEASE PROVIDE YOUR TELEPHONE NUMBER AND THE MOST CONVENIENT TIME FOR US TO CALL SO WE CAN RESOLVE YOUR INQUIRY. PLEASE RETURN THE BOTTOM PART OF THIS NOTICE TO HELP US IDENTIFY YOUR CASE.

RETURN THIS PART TO US WITH YOUR CHECK OR INQUIRY YOUR TELEPHONE NUMBER BEST TIME TO CALL

200552

29953-756-04126-5

INTERNAL REVENUE SERVICE P 0 BOX 249 MEMPHIS TN 38101-38101-0249

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ADVANCED REHAB CENTER LLC BOULOS EHAB SOLE MBR 4401 S HOPKINS AVE TITUSVILLE FL 32780-6679994

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TITUSVILLE FL

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