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NAME: JEFFREY ZIPPER, M.D., P.A. AUDIT NUMBER.....H98000017080 DOC  
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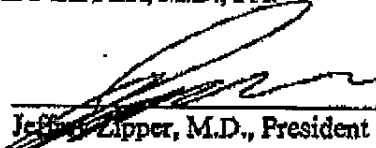
**ARTICLES OF DISSOLUTION  
OF  
JEFFREY ZIPPER, M.D., P.A.**

Pursuant to the provisions of Section 607.1402 of the Florida Business Corporation Act, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

1. The name of the corporation is Jeffrey Zipper, M.D., P.A.
2. The dissolution of the corporation was authorized by a vote of the corporation's shareholder on September 3, 1998. The number of votes cast in favor of approving the dissolution was sufficient for approval.
3. The effective date of these Articles of Dissolution is September 14 1998.

JEFFREY ZIPPER, M.D., P.A.

By:

  
Jeffrey Zipper, M.D., President

Date:

9/3/98

This document was prepared by:

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