

Watson & Company, P.A.

Certified Public Accountants

The Chasyn Building
20401 N.W. 2nd Avenue, Suite 300
(State Road 441)
Miami, Florida 33169
(305) 653-8865
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P95000057577

May 5, 1997

Division of Corporation
P.O.Box 6327
Tallahassee, Fl 32314

200002178102--4
-05/14/97--01052--011
*****35.00 *****35.00

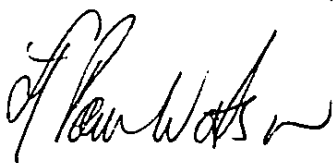
Re: Articles of Dissolution
Pipers Group Home, Inc.

Dear Sir/Madam:

We are the Accountants and Power of Attorney for Mr. Victor
Piper, President of the captioned for profit organization which
was dissolved.

On their behalf, we are enclosing the Articles of Dissolution and
filing fee o \$35.00. Please acknowledge receipt. Thank you.

Sincerely
WATSON & COMPANY, P.A.



Pamella B. Watson, CPA
President.

PW/fvm
enc.

Valid

21 JUN 1997



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

May 20, 1997

Pamella B. Watson
Watson & Company, P.A.
20401 N.W. 2nd Ave., Suite 300
Miami, FL 33169

SUBJECT: PIPERS GROUP HOME, INC.
Ref. Number: P95000057577

We have received your document for PIPERS GROUP HOME, INC. and your check(s) totaling \$35.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The document must include a statement that no debt of the corporation remains unpaid.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6908.

Steven Harris
Corporate Specialist

Letter Number: 397A00026995

REC-111
97 JUN -6 AM 9:03
DIVISION OF CORPORATIONS

ARTICLES OF DISSOLUTION
FOR
PIPERS GROUP HOME, INC.

FILED
07 JUN -6 PM 2:15

In accordance with Section 607.1401, Florida Statutes, this Florida profit corporation voluntarily submits the following articles of dissolution.

FIRST: The name of the Corporation is Pipers Group Home, Inc.

SECOND: The Articles of Incorporation were filed on July 24, 1995 and the document number of the corporation is P95000057577.

The date of the Articles of Dissolution was authorized on February 15, 1997.

THIRD: None of the corporation's shares have been issued.

FOURTH: Adoption of Dissolution was authorized by the majority of the incorporators.

FIFTH: No debt of the corporation remains unpaid.

SIGNED THIS 28th DAY OF MAY 1997.

SIGNATURE Victor Piper
President

VICTOR PIPER
(Print Name)

President

STATE OF FLORIDA)
COUNTY OF DADE)

BEFORE ME, a Notary Public authorized to take acknowledge-
ment in the State of Florida and County of Dade as set fourth
above, personally appeared.....Victor Piper....., known
to me and known by me to be the person who executed the foregoing
Articles of Dissolution, and he/she acknowledged before me that
he executed these Articles of Dissolution.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed
my Official Seal in the State and County aforesaid, this 28th day
of May 1997.

Florence V Meikle

NOTARY PUBLIC

State of Florida at Large



FLORENCE V MEIKLE
My Commission CC478255
Expires Jul. 08, 1999
Kindred by HAJ
800-422-1555