One SeaGate Toledo, Ohio 43604-2616 (419) 252-5500 HOR

P96000040194

July 17, 1997

Annual Reports Filings Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

Subject: Mailing Address Change for the Following two Corporations:

MCR Rehabilitation, inc.

FEI#59-3357644

Physical, Occupational, & Speech Therapy, Inc. FEI #59-3377552

Dear Sir/Madam:

On March 1, 1997, MCR Rehabilitation, Inc. and Physical, Occupational, & Speech Therapy, Inc. was purchased by our Corporation please change the mailing address as Follows:

Old Address:

3839 County Road, 218 East

Middleburg, FL 32050

New Address:

One Seagate Attn: Tax-21

Toledo, OH 43604

Please update your records accordingly. Thank you for your prompt attention to this matter.

Sincerely,

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Tax Department

LFT