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October 6, 1999

Florida Department of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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*****35.00 *****35.00

RE: Ikon Office Solutions, Inc. vs. Quality Medical Evaluations

Case No. : MC-98-16877-RF
Our File No. : 98-625-HH

Dear Sir/Madam:

Enclosed please find the Articles of Dissolution for Quality Medical Evaluations, Inc. and a check in the amount of \$35.00.

If you have any questions, please do not hesitate to contact the undersigned.

Sincerely yours,

John D. Hoffman
David J. Millheiser

DJM/cah

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QUALITY MEDICAL EVALUATIONS, INC.

ARTICLES OF DISSOLUTION

QUALITY MEDICAL EVALUATIONS, INC., a Florida corporation, executes the following articles of dissolution pursuant to section 607.1403 of the Florida Business Corporation Act:

FIRST: The name of the corporation is QUALITY MEDICAL EVALUATIONS, INC., (the "company").

SECOND: The shareholders of the corporation approved the dissolution of the company on 3/24/99.

THIRD: The number of votes cast by the shareholders of the company for dissolution was sufficient for approval of that action.

EXECUTED: 3/24/99, 1999.

QUALITY MEDICAL EVALUATIONS, INC.

By: Barry Semegram

Name: Barry Semegram

Title: President

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CLERK OF DISTRICT COURT
JUDICIAL CIRCUIT IN AND FOR
THE SEVENTH JUDICIAL CIRCUIT
IN FLORIDA