New Smyrna Therapy Center, Inc.

47 South Palm Avenue, Suite 212 • Sara

Sarasota, FL 34236 •

Telephone (941) 953-4747

April 25, 2000

Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

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Dear Sirs:

Let this letter and the attached articles serve as my request to dissolve New Smyrna Therapy Center, Inc. as this corporation never commenced business.

Should you have any further questions regarding this matter, please feel free to contact me at the phone number listed above.

Sincerely,

JDW/j

Jeffrey D. Wyke,

President, New Smyrna Therapy Center, Inc.

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ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST:	The name of the corporation is: New Smyrna Therapy Center, Inc
SECOND:	The filing date of the articles of incorporation was: $1/5/98$
THIRD:	(CHECK ONE)
	None of the corporation's shares have been issued.
	The corporation has not commenced business.
FOURTH:	No debt of the corporation remains unpaid.
FIFTH:	The net assets of the corporation remaining after winding up have been distributed to the shareholders, if shares were issued.
SIXTH:	Adoption of Dissolution (CHECK ONE)
	A majority of the incorporators authorized the dissolution.
	A majority of the directors authorized the dissolution.
Sig	ned this 25 H_{day} of $April 2000$.
Signatu	The ghairman of vice chairman of the board, president, or other officer - if there are no officers or directors, by an incorporator.)
	JEFFREY DAVIS WYKE (Typed or printed name)
_	(Title)