



March 07, 2011

State of Rhode Island
Secretary of State
148 W. River Street
Providence, RI 02904-2615

Re: Accelerated Care Plus Corp.
EIN: 36-4331609
Corporate ID #: 000163932
Change of Authorized Shares

Dear Sir or Madam:

Please be advised that we have reduced our number of authorized shares to 100 with the State of Delaware as of December 01, 2010. We have also reduced our number of issued shares to 100. Per your instruction, we are writing this letter as evidence of our change in authorized shares with the State of Delaware.

If you require additional information or documentation, please feel free to contact me at (512) 777-3800 or via email at lmestier@hanger.com. Thank you in advance for your time and assistance with this matter.

Sincerely,

Louis J. Mestier
Assistant Secretary
Accelerated Care Plus Corp.
as a subsidiary of Hanger Orthopedic Group, Inc.

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SECRETARY OF STATE
CORPORATE AFFAIRS DIV
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By DS 11-12
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