REINSTATEMENT

Entity ID# 524144 Name: Handel Center in Spine, Sports
V Republication Lice
Domestic Business Corporation
Professional Business Corporation
Foreign Business Corporation
Domestic or Foreign Non-Profit Corporation
Domestic or Foreign Limited Liability Company
Annual Reports
Change of Agent Form
Change of Registered/Resident Office Form
Good Standing from the RI Division of Taxation
Penalties50
Legislative Act
Other:
MAR 1 2 2013
BY Ou 192365 10:50



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS DEPARTMENT OF ADMINISTRATION DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908

TODD E HANDEL MD 100 HIGHLAND AVE STE 102 PROVIDENCE, RI 02906



LETTER OF GOOD STANDING

It appears from our records that HANDEL CENTER FOR SPINE AND SPORTS REHABILITATION has filed all the required returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of 02/28/2013 regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of:

REINSTATEMENT OF REVOKED CORPORATE CHARTER

Very truly yours,

David M. Sullivan Tax Administrator

Lupen

Steven A. Cobb Chief Revenue Agent

Office Audit and Discovery

FILED

MAR 1 2 2013

BY M 192365

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