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October 3, 1985

Ms. Susan Anderson  
Secretary of State  
Corporate Division  
270 Westminster Street  
Providence, RI 02903

Re: Rhode Island Podiatry Group, Inc.

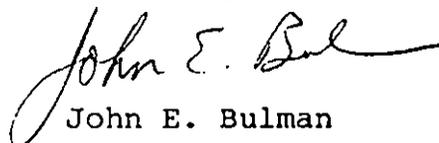
Dear Ms. Anderson:

Thank you very much for your help over the telephone today. I am sending this letter simply to confirm that we may disregard the revocation letter sent to this firm for the above-named corporation.

It has always been my understanding, and you confirmed this, that a corporation which comes into existence in calendar year 1985 is not required to file an "annual report" until calendar year 1986. And, the filing of a certificate of incorporation substitutes for the annual report in the first year of the corporation's existence.

Please be kind enough to file this letter in your corporate records on Rhode Island Podiatry Group, Inc. and telephone me if my understanding of the situation is wrong.

Sincerely,

  
John E. Bulman

JEB/hm