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STATE OF IDAHO

RESIGNATION OF OFFICER

TO THE BOARD OF DIRECTORS OF ADVANTAGE CARE REHABILITATIVE SERVICES,
INC.

I, Thomas Tueller, the duly elected and appointed Secretary/Treasurer of Advantage Care Rehabilitative Services, Inc., an Idaho Corporation, do hereby resign my positions as Secretary/Treasurer of Advantage Care Rehabilitative Services, Inc., effective this 6 day of February, 2002.


THOMAS TUELLER