

**LIFE CARE
SERVICES CORPORATION***

F96000001243

February 14, 1996

Florida Secretary of State
Division of Corporation
400 W. Gains Street
Tallahassee, FL 32399

RE: LCS Development Corp.
Certificate of Authority

Dear Sir/Madam:

Enclosed is an application for a certificate of authority for LCS Development Corp., a foreign corporation, to transact business in the State of Florida. Also included is a check for \$70.00 for the filing fees, a Certificate of Existence from the Iowa Secretary of State, and a resolution from the Board of Directors of LCS Development Corp. to do business in Florida using the name, "Life Care Development Corp."

Please send the Certificate of Authority to my attention. If you have any questions feel free to call me at 515/245-7658. Thank you for your assistance.

Sincerely,

Rebecca S. Stoll

Rebecca S. Stoll
Assistant to the President

rss
enclosures

500001 24785
-07/27/96-0103-010
*****70.00 *****70.00

W96-4374

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 MAR 12 AM 9:11
11 3/12



FLORIDA DEPARTMENT OF STATE
Sandra B. Northam
Secretary of State

February 27, 1996

**REBECCA S. STOLL
LIFE CARE SERVICES CORPORATION
800 2ND AVE
DES MOINES, IA 50309**

**SUBJECT: LIFE CARE DEVELOPMENT CORP.
Ref. Number: W96000004374**

We have received your document for LIFE CARE DEVELOPMENT CORP. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

You have submitted an application which does not meet the current requirements of the Florida Statutes. You may complete our current form or amend your application to include the required information.

The name listed in number one of the application must be identical to the name listed in the certificate of existence.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6092.

**Hart Collins
Senior Corporate Section Administrator**

Letter Number: 396A00008490

**JOINT MINUTES OF INFORMAL ACTION
TAKEN BY THE BOARD OF DIRECTORS
AND SOLE SHAREHOLDER OF
LCS DEVELOPMENT CORP.**

WHEREAS, Section 490.821 of the Code of Iowa (1993) (the Iowa Business Corporation Act) authorizes the taking of action by the directors and shareholders of a corporation without a meeting if a consent in writing setting forth the action so taken shall be signed by all of the directors and shareholders and declares that such consent shall have the same force and effect as a unanimous vote, and

WHEREAS, the undersigned constituting all the directors and sole shareholder of LCS Development Corp., an Iowa corporation (the "Corporation"), desire that the action expressed in the resolutions hereinafter set forth shall have the same force and effect as a unanimous vote at a meeting regularly noticed and held,

NOW THEREFORE, the undersigned, constituting all of the directors and sole shareholder of the Corporation, hereby consent to the taking of the action set forth in the following resolutions and hereby adopt the same, all as of the date hereof.

RESOLVED, that LCS Development Corp. is authorized to do business in Florida using the name, "Life Care Development Corp."

IN WITNESS WHEREOF, the undersigned directors and sole shareholder hereunto subscribe their names this 24th day of January, 1996, to be effective as of the date of authorization in Florida

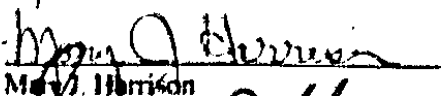
DIRECTORS


SOLE SHAREHOLDER

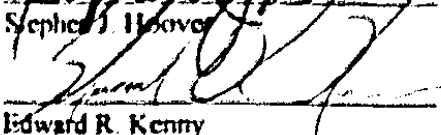

Stan G. Thurston

Life Care Services Corporation

Stan G. Thurston, President & CEO


Mary J. Harrison


Stephen J. Hoover


Edward R. Kenny

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
96 JAN 12 AM 9:11



Florida Department of State, Jim Smith, Secretary of State

**APPLICATION BY FOREIGN CORPORATION FOR
AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA**

§ 607.150, F.S.

1. ICB Development Corp.
(Name of corporation adding the word "INCORPORATED" or "CORPORATION" if not so contained in the name at present).
2. Iowa
(Incorporated Under the Laws of)
3. 42-1409402
(Federal Employer Identification Number)
4. August 12, 1993
(Date of Incorporation)
5. March 1, 1996
(Date first transacted business in Florida --
See Section 607.150 and 617.155 F.S.)
6. 800 Second Avenue, Des Moines, IA 50309
(Address of Principal Office)
7. CT Corporation System
(Name of Florida Registered Agent required pursuant to Section 607.150 F.S.)
8. 1200 S. Pine Island Road
(Street Address in Florida of Registered Agent)
9. Plantation Florida 33326
(City) (State Florida) (Zip Code)
10. Development and ownership of life-care retirement communities
(Nature of Business to be Transacted in Florida)

9. NAME OF OFFICERS

Stan G. Thurston

Edward R. Kenny

Stephen J. Hoover

Arthur V. Neja

SPECIFIC ADDRESSES

(P) 800 Second Avenue, Des Moines, IA 50309

(V) 800 Second Avenue, Des Moines, IA 50309

(S) 800 Second Avenue, Des Moines, IA 50309

(T) 800 Second Avenue, Des Moines, IA 50309

NAME OF DIRECTORS

Stan G. Thurston

Edward R. Kenny

Stephen J. Hoover

Mary J. Harrison

SPECIFIC ADDRESSES

(D) 800 Second Avenue, Des Moines, IA 50309

(D) 800 Second Avenue, Des Moines, IA 50309

(D) 800 Second Avenue, Des Moines, IA 50309

(D) 413 NE Third, Delray Beach, FL 33443

10. I am familiar with and accept the obligations provided for in § 607.150, F.S.

Acceptance by the Registered Agent:

[Signature]
Agent must sign on this line

10. 100,000 shares authorized, common stock, \$1.00 par value
(Total Authorized Shares (itemized by Class), Par Value of Shares, & without Par Value)

Two officers indicated below must sign this application pursuant to Section 607.317(2)F.S.

STEPHEN J. HOOVER

Stephen J. Hoover
Secretary or Assistant Secretary

STAN G. THURSTON

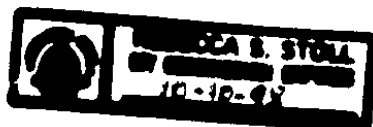
Stan G. Thurston
President or Vice President

State of Iowa County of Dick

The foreign instrument was acknowledged before me this 14th day
of February, 19 96, By Stan G. Thurston
(Name of Officer)

President & CEO of LCS Development Corp.
(Title of Officer) (Name of Corporation)

A (An) Iowa Corporation, on behalf of the Corporation.
(State or Country)



(Seal)

Rebecca S. Stoll
Notary Public

IOWA

No. 00045752
Date: 01/24/1996

SECRETARY OF STATE

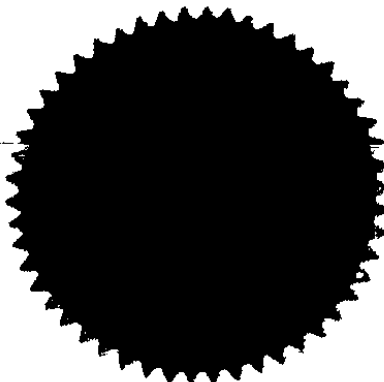
420 DP-000168455
LCB HOLDINGS INC
REBECCA STOLL
800 2ND AVE
DES MOINES, IA 50309

CERTIFICATE OF EXISTENCE

Name: LCB DEVELOPMENT CORP.
Begin date: 19930813
Expiration: PERPETUAL

I, PAUL D. PATE, secretary of state of the state of Iowa, custodian of the records of incorporations, certify that the corporation named on this certificate is in existence and was duly incorporated under the laws of Iowa on the date printed above, that all fees required by the Iowa business corporation act have been paid by the corporation, that the most recent annual corporate report has been filed by the secretary of state, and that articles of dissolution have not been filed.

FILED
SECRETARY OF STATE
DIVISION OF STATISTICS
95 MAR 12 PM 9:11



Paul D. Pate

NEW HAVEN, CT 06510