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(City/State/Zip/Phone #)

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(Business Entity Name)

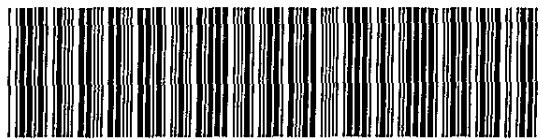
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March 20, 2003

VIA FEDEX

Florida Department of State
Division of Corporations
ATTN: New Filings
409 East Gaines Street
Tallahassee, FL 32399

RE: Skilled Services of Polk County, LLC

Dear Sir or Madam:

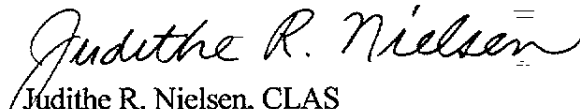
Attached are the Articles of Organization for Skilled Services of Polk County, LLC for filing with the Florida Department of State.

Also enclosed is our firm's check for \$130.00 for the filing fee and a Certificate of Status.

Please file these Articles at your earliest convenience and provide us with the Certificate of Status.

If you have any questions, please call me.

Very truly yours,



Judithe R. Nielsen, CLAS

Paralegal

Enclosures

ccs: William J. Schifino, Jr., Esquire (letter only)

Scott W. Fancher, Esquire (letter only)

Ms. Kathy Holmer (with enclosures)

#93739

ARTICLES OF ORGANIZATION
OF
SKILLED SERVICES OF POLK COUNTY, LLC
(a Florida Limited Liability Company)

The undersigned, as the authorized representative of the sole member of the Company, pursuant to Chapter 608, Florida Statutes, files the following Articles of Organization establishing a Florida Limited Liability Company named **SKILLED SERVICES OF POLK COUNTY, LLC**.

ARTICLE I

Name

The name of this Limited Liability Company is **SKILLED SERVICES OF POLK COUNTY, LLC** (the "Company").

ARTICLE II

Address

The mailing address and street address of the principal office of the Company is 11300 4th Street, North, Suite 200, St. Petersburg, Florida 33716.

ARTICLE III

Registered Agent, Registered Office and Registered Agent's Signature

The Florida street address of the initial registered office of this Company is: 201 N. Franklin Street, One Tampa City Center, Suite 2600, Tampa, Florida 33602, and the name of the initial registered agent of the Company at that address is William J. Schifino, Jr.

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608.F.S.


Signature of Registered Agent

03 MAR 21 AM 10:31

FILED

IN WITNESS WHEREOF, the undersigned, as the authorized representative of the member, has signed these Articles of Organization this _____ day of March, 2003.

MEMBER:

SKILLED SERVICES CORPORATION,
a Florida corporation

By: _____

William J. Schifino, Jr., as

Authorized Representative of the Member

#93727