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DATE: 4-07-05

NAME: COMFORT BATH WALK IN TUBS OF FLORIDA, LLC

TYPE OF FILING: ARTICLES OF ORGANIZATION

COST: \$125

RETURN:

ACCOUNT: FCA000000015

AUTHORIZATION: ABBIE/PAUL HODGE

ARTICLES OF ORGANIZATION

Article I. Name

The name of this Florida Limited Liability Company is:

Comfort Bath Walk In Tubs of Florida LLC

Article II. Address

The Company's street and mailing address is:

**3212 Gulf Gate Drive
Sarasota, FL 34231**

Article III. Registered Agent

The name and Street Address of the Company's registered agent is:

**Florida Filing & Search Services, Inc.
1333 North Duval Street
Tallahassee, FL 32303**

Article IV. Transferability of Membership Interests

No members shall have the right to assign their membership interests in the Company without the written agreement of all of the membership interests, unless otherwise provided in the Company's Operating Agreement. If the assignment is not approved by all of the membership interests, the assignee shall have no right to become a member, to participate in the management of the Company, or to exercise any other rights or powers of a member. The assignee shall merely be entitled to receive the share of profits and other distributions and the allocation of income, gain, loss deduction, credit or similar item to which the assignor was entitled, to the extent assigned.

Registered Agents, Ltd.
1220 North Market Street, Suite 804
Wilmington, DE 19801
800-441-5940

Article V. Management

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This will be a member-managed company. The names and addresses of the initial members are:


William Pagano
144 Penns Grant Drive
Morrisville, PA 19067

Robert Sokol
153 E. Green Valley Circle
Newark, DE 19711

Article VI. Company Existence

The Company's existence shall begin effective as of the date of filing.

The undersigned authorized representative of a member executed these Articles of Organization on April 7, 2005.


Curtis Sweltz
Authorized Representative

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/OFFICE**

COMPANY

Comfort Bath Walk In Tubs of Florida LLC

REGISTERED AGENT/OFFICE

**Florida Filing & Search Services, Inc.
1333 North Duval Street
Tallahassee, FL 32303**

I agree to act as registered agent to accept service of process for the company named above at the place designated in this Certificate.
I agree to comply with the provisions for all statutes relating to the proper and complete performance of the registered agent duties. I am familiar with and accept the obligations of the registered agent position.

 R. D. Hodge President

Date: April 7, 2005

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