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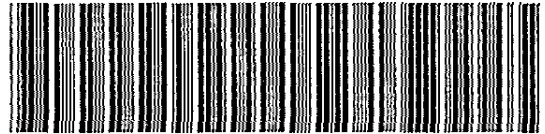
(Business Entity Name)

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

March 5, 2007

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Subject: 1. Rehab Ideas – Wheelchair Products and Accessories One, LLC
 2. Rehab Ideas – Wheelchair Products and Accessories Two, LLC

Dear Sir or Madam:

The enclosed Articles of Organization (two sets) and fees are submitted for filing.

Please return all correspondence concerning these matters to Stephen Sundarrao, 12001
Riverhills Drive, Tampa, Florida 33617.

For further information concerning these matters, please call Stephen Sundarrao at (813)
545-5977.

Enclosed are two checks, each for \$125.00 made payable to the Florida Department of
State, representing the filing fees for the two sets of articles of organization and
designation of registered agent.

Sincerely,



Stephen Sundarrao

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION
OF
REHAB IDEAS - WHEELCHAIR PRODUCTS AND ACCESSORIES ONE, LLC
(a Florida limited liability company)

The undersigned, in forming a Florida limited liability company under the Florida Limited Liability Company Act, Chapter 608 of the Florida Statutes, hereby adopts the following Articles of Organization:

ARTICLE I - NAME

The name of the limited liability company is Rehab Ideas - Wheelchair Products and Accessories One, LLC (hereinafter, the "Company").

ARTICLE II - MAILING AND PRINCIPAL ADDRESS

The mailing address and street address of the principal office of the Company is 12001 Riverhills Drive, Tampa, Florida 33617.

ARTICLE III - REGISTERED AGENT AND REGISTERED OFFICE

The name and street address of the Company's registered agent are Stephen Sundarrao, 12001 Riverhills Drive, Tampa, Florida 33617.

ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in Article III of the Articles of Organization, 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.



Stephen Sundarrao

ARTICLE IV - MANAGERS OR MANAGING MEMBERS

The name and address of each Manager or Managing Member is as follows:

Stephen Sundarrao, 12001 Riverhills Drive, Tampa, Florida 33617 (MGR).
Andrew J. Meyers, 5823 Wind Drift Lane, Boca Raton, Florida 33433 (MGR).
Craig E. Hixon, 4950 Ebensburg Drive, Tampa, Florida 33647 (MGR).

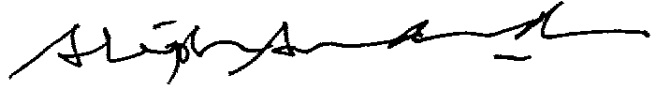
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization as of the 5th day of March, 2007.

REHAB IDEAS – WHEELCHAIR PRODUCTS
AND ACCESSORIES ONE, LLC



Stephen Sundarrao, Authorized Representative

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