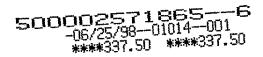
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June 3, 1998

Bureau of Commercial Recording Registration and Qualification Section Department of State P.O. Box 6327 409 East Gaines Street Tallahassee, Florida 32301



Re: IRA OF TAMPA, L.L.C.

Gentle(wo)men:

W. P. Verifyer

Enclosed is the original and one copy of the following documents which are submitted to you for the purpose of commencing this business:

- 1. Articles of Organization
- 2. Affidavit of Membership and Contributions
- 3. Registered Agent Certificate

Also enclosed is a check in the amount of \$ 337.50 for the following:

Filing Fee \$250.00 Registered Agent Filing Fee 35.00 Certified Copy 52.50

Please return the certified copy of the Certificate to me after recording.

Thank you for your continued assistance.

Sincerely Name Courent Cocurent Event James M. Debu Board Certif	ta, Esquire ied Tax Attorney	SEGRETARY OF STAT	98 JUN 25 AM 9:	FILED
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ARTICLES OF ORGANIZATION FOR

FLORIDA LIMITED LIABILITY COMPANY

Pursuant to Section 608.407 Florida Statutes, the Limited Liabilityo Company named below submits the following Articles of Organization:

ARTICLE I Name

The name of the Limited Liability Company is: IRA of TAMPA, L.L.C.

ARTICLE II Business

This Limited Liability Company shall engage in the business of Kidney Dialysis.

ARTICLE III Address

The mailing address and street address of the Principal Office is:

600 Cleveland Street, Suite 910 Clearwater, Florida 33755

ARTICLE IV Duration

This Limited Liability Company shall commence upon filing the Certificate with the Secretary of State of Florida and shall continue for forty (40) years thereafter unless sooner dissolved by law or by written consent of all the Members hereto.

ARTICLE V Management

The Limited Liability Company is to be managed by a manager whose name and address is:

INDEPENDENT RENAL ASSOCIATES, INC.
600 Cleveland Street, Suite 910
Clearwater, Florida 33755

ARTICLE VI Admission of Additional Members

No Member may sell, assign, transfer, encumber, or otherwise dispose of any interest in the Limited Liability Company without the prior written consent of a majority of ownership interests of the Members.

ARTICLE VII Members Rights to Continue Business

The withdrawal of a Member, whether voluntary or involuntary, shalk have no effect upon the continuation of the Limited Liabilityo Company's business.

ARTICLE VIII Effective Date

The effective date of this Limited Liability Company shall be upon filing the Certificate with the Secretary of State of Florida.

These Articles of Organization of a Florida Limited Liability Company are executed by either a majority in voting interest of the Members or by one or more Members authorized by a majority in voting interest of the Members.

SIGNED this 22 day of, 1998. WITNESSES: INDEPENDENT RENAL ASSOCIATES, INC.
WITNESSES: INDEPENDENT RENAL ASSOCIATES, INC.
SEAN P. COUGHIN BY: Janet R. Dees, President 60% Owner
Print Name **Town Mond Sign Name
Print Name

CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 608.415 Florida Statutes, the undersigned LIMITED LIABILITY COMPANY, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the state of Florida.

1. The name of the Limited Liability Company is:

IRA OF TAMPA, L.L.C.

2. The name and address of the registered agent and office is:

JANET R. DEES 600 Cleveland Street, Suite 910 Clearwater, Florida 33755

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.

JANET R. DEES
Registered Agent

Date: <u>6/32</u>, 1998

AFFIDAVIT OF MEMBERSHIP AND CONTRIBUTIONS FOR FLORIDA LIMITED LIABILITY COMPANY

BEFORE ME, the undersigned Member or authorized representative of IRA OF TAMPA, L.L.C., a Florida Limited Liability Company certify as follows:

- The above named Limited Liability Company has at least two members.

 The total amount of cash contains the co 1.
- 2. \$100,000.00.
- 3. If any, the agreed value of property other than cash contributed by Members is -0-; a description of the property, if any, is attached and made a part hereto.
- 4. The amount of cash or property anticipated to be contributed by Members is \$100,000.00.
- 5. The total amounts of 2,3 and 4 is \$100,000.00.

Under the penalties of perjury I declare that I have read the foregoing and that the facts alleged are true, to the best of my knowledge and belief on this 22 day of June . 1998.

knowledge and better on this	-day of <u>Jone</u> , 1998.
WITNESSES:	INDEPENDENT RENAL ASSOCIATES, INC.
flean 1. Coughtin	BY: Dels
Sign Name SEAN P. Coughin	Janet/R. Dees, President 60% Owner
Print Name / Hamms	rud-
Sign Name PENEE G. HAMMON Print Name	di
STATE OF FLORIDA COUNTY OF PINELLAS	_
I HEREBY CERTIFY that on foregoing was acknowledged bef personally known to me or (as identification	fore me by Janet R. Dees, $(\underline{\hspace{0.2cm} u})$ who is
take an oath.	Notary Public, State of Florida
Renee G. Hammond Commission # CC 747353 Expires June 1, 2002 BONDED THRU ATLANTIC BONDING CO., INC.	Printed Name) (Printed Name) My Commission Expires: 06-01-02 Commission No. 747353