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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

APR 23 2007

DARBY, PEELE, BOWDOIN & PAYNE

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

HERBERT F. DARBY, P.A.
S. AUSTIN PEELE, P.A.
W. RODERICK BOWDOIN, P.A.
M. BLAIR PAYNE

ATTORNEYS AT LAW

April 19, 2007

285 N.E. HERNANDO AVENUE
POST OFFICE DRAWER 1707
LAKE CITY, FLORIDA 32056
TELEPHONE (386) 752-4120
FACSIMILE (386) 755-4569

Corporate Records Bureau
Division of Corporations
Secretary of State
Post Office Box 6327
Tallahassee, Florida 32314

Gentlemen:

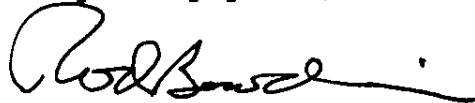
Enclosed are original and photocopy of Articles of Incorporation of Lake City Home Medical Equipment, Inc., a Florida corporation. Please file the original Articles of Incorporation, certify the copy and return it to us.

Also enclosed is check in the sum of \$78.75 as payment for the following costs:

Filing fee	\$ 70.00
Fee for certified copy	<u>8.75</u>
Total	\$ 78.75

Thank you.

Very truly yours,



Rod Bowdoin
For the Firm

WRB/lss
Enclosures

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**ARTICLES OF INCORPORATION
OF**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

LAKE CITY HOME MEDICAL EQUIPMENT, INC.

In compliance with the requirements of F.S. Chapter 607, the undersigned, being natural persons, hereby act as incorporators in adopting and filing the following articles of incorporation for the purpose of organizing a business corporation.

ARTICLE I

The name of the Corporation ("Corporation") is **LAKE CITY HOME MEDICAL EQUIPMENT, INC.**

ARTICLE II

The existence of the Corporation shall begin upon the filing of these Articles of Incorporation.

ARTICLE III

The street address of the principal office of the Corporation is 308 NW Lake Wilson Way, Lake City, Florida 32055.

ARTICLE IV

The maximum number of shares this Corporation is authorized to issue is 1,000, par value \$1.00 per share, all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders of Common Shares shall be entitled to one vote for each share on all matters on which shareholders have the right to vote.

ARTICLE V

The holders of the common stock of this corporation shall have preemptive rights to purchase, at prices, terms and conditions that shall be fixed by the Board of Directors, such of the shares of the stock of this corporation as may be issued for money, or any property or services, from time to time, in addition to that stock authorized and issued by the corporation. The preemptive right of any holder is determined by the ratio of the authorized and issued shares of common stock held by the holder of all shares of common stock currently authorized and issued.

ARTICLE VI

The initial street address of the Corporation's registered office is 285 NE Hernando Avenue, Lake City, Florida 32055 and its mailing address is 285 NE Hernando Avenue, Lake City, Florida

32055. The initial registered agent for the Corporation at that address is ROD BOWDOIN.

ARTICLE VII

The initial board of directors shall consist of two members, who shall serve as directors until the first annual meeting of shareholders, or until their successors shall have been elected and qualified. This number may be increased or decreased from time to time in accordance with the Corporation's bylaws, but shall never be less than one. The name and address of the persons who will serve on the initial board of directors is:

Name	Address
JOHN MICHAEL BOWDOIN	308 NW Lake Wilson Way Lake City, Florida 32055
ROD BOWDOIN	3256 NW Brown Road Lake City, Florida 32055

ARTICLE VIII

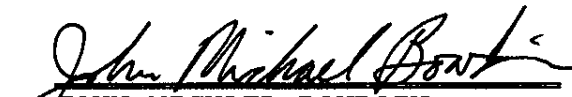
The name and street address of the persons signing these articles of incorporation is:


<u>Name</u>	<u>Address</u>
JOHN MICHAEL BOWDOIN	308 NW Lake Wilson Way Lake City, Florida 32055
ROD BOWDOIN	3256 NW Brown Road Lake City, Florida 32055

ARTICLE IX

The Corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

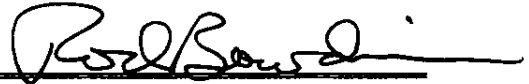
IN WITNESS WHEREOF, the undersigned incorporator has executed these articles of incorporation on April 19, 2007


JOHN MICHAEL BOWDOIN
Incorporator


ROD BOWDOIN
Incorporator

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for LAKE CITY HOME MEDICAL EQUIPMENT, INC., at the place designated in the articles of incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607.0501(3).

A handwritten signature in black ink, appearing to read "Rod Bowdoin", is written over a horizontal line.

ROD BOWDOIN

Registered Agent

Date: April 17, 2007