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IVISION OF CORPORATION

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED 07 MAY 18 PM 2:18

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COVER LETTER

IDEAL DURABLE MEDICAL EQUIPMENT & SUPPLIES, INC.

Department of State Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

(PROPOSED CORPORATE NAME - MUST INCLUDE SUFFIX) Enclosed are an original and one (1) copy of the articles of incorporation and a check for: \$70.00 \$78.75 **\$78.75** Filing Fee Filing Fee Filing Fee Kiling Fee, & Certificate of Status & Certified Copy Certified Copy & Certificate of Status ADDITIONAL COPY REQUIRED (305) 271-1097

NOTE: Please provide the original and one copy of the articles.

Daytime Telephone number

LAW OFFICES OF ALVAREZ & ALVAREZ-ZANE

A Professional Association Falls Business Center 8861 S.W. 131st Street Miami, Florida 33176

Join us at PIPSUITS.COM Toll-Free: 1 (877) PIP-SUITS

Amado Alan Alvarez, Esquire Betsy Alvarez-Zane, Esquire Telephone: (305) 271-1097 Telecopy: 1(888) 251-9468 E-Mail: alan@pipsuits.com betsy@pipsuits.com

VIA OVERNIGHT MAIL U.S. Postal Service

May 15, 2007

Department of State
Division Of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: Ideal Durable Medical Equipment & Supplies, Inc.

Dear Sir or Madam:

Enclosed are the original and one true copy of the duly executed Articles of Incorporation of Ideal Durable Medical Equipment & Supplies, Inc. for filing with the Department of State, as well as Check Number 7037 in the amount of Eighty Seven and 50/100 Dollars (\$ 87.50) to cover the cost for same, as well as an optional certified copy and a Certificate of Good Status.

Please fell free to contact me should you have any questions regarding the foregoing. Thank you for your attention and cooperation.

Very truly yours

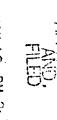
Amado Alan Alvarez

Encls.

cc: Brigette M. Lopez

ARTICLES OF INCORPORATION OF

07 HAY 18 PM 2: 18 SECRETARY OF STATE TALLAHASSEE, FLORIDA



IDEAL DURABLE MEDICAL EQUIPMENT & SUPPLIES, INC.

The undersigned, for the purpose of forming a corporation for pecuniary profit under the provisions of Chapter 621 of the Florida Statutes, hereby makes, subscribes, acknowledges, and files the following Articles of Incorporation:

ARTICLE I - Name

The name of this corporation is **IDEAL DURABLE MEDICAL EQUIPMENT & SUPPLIES, INC.**

ARTICLE II - Duration and Commencement

This corporation shall have a perpetual existence, commencing on the date of the filing of these Articles by the Department of State.

ARTICLE III - Purpose

This corporation shall have the authority to engage in any lawful business authorized under the laws of the United States of America and the State of Florida, including, but not limited to, performing any and all acts whatsoever in order to implement the business purpose of this corporation.

ARTICLE IV - Capital Stock

This corporation is authorized to issue 1,000 shares of common stock having a \$1.00 par value per share. These stocks shall be designated as common stocks.

ARTICLE V - Initial Board of Directors

This corporation shall have one director initially. The number of directors may be increased or diminished from time to time by a vote of the majority of the shareholders, but shall never be less than one. The name and address of the initial director of this corporation is: **Brigette Alvarez-Lopez**, 8861 S.W. 131st Street, Miami, Florida 33176.

ARTICLE VI - Initial Registered Office and Agent

4.00

The name and address of the initial registered agent and the initial registered office is: Amado Alan Alvarez, Esquire, Law Offices of Alvarez & Alvarez-Zane, 8861 S.W. 131st Street, Miami, Florida 33176.

ARTICLE VII - Principal Place of Business and Mailing Address

The principal place of business and mailing address of this corporation is: 8861 S.W. 131st Street, Miami, Florida 33176.

ARTICLE VIII - Bylaws

The bylaws of this corporation may be adopted, altered, amended or repealed by a majority of the shareholders.

ARTICLE IX - Indemnification

This corporation shall indemnify any officer, director, or any former officer or director, to the fullest extent permitted by law.

ARTICLE X - Incorporator

The name and address of the person signing these Articles of Incorporation is: Brigette Alvarez-Lopez, 8861 S.W. 131st Street, Miami, Florida 33176.

ARTICLE XI - Amendment

The Articles of Incorporation may be altered, amended, changed, rescinded or additional articles may be adopted by a majority vote of the shareholders of the corporation.

ARTICLE XII - Officers

The corporation shall have a president, a secretary and a treasurer and may have additional and assistant officers, including, without limitation thereto, one or more vice-presidents, assistant secretaries, and assistant treasurers. A person may hold more than one office at one time. Such officers shall be elected by the board of directors. The

board may remove any or all of the officers from office with or without cause and at such time as the board may determine. The names, addresses and positions of the persons who will serve as the initial officers of the corporation are as follows: **Brigette Alvarez-Lopez**, 8861 S.W. 131st Street, Miami, Florida 33176.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation, this 2nd day of May, 2007.

BRIGETTE (ALVAREZ-LOPEZ

STATE OF FLORIDA)
COUNTY OF DADE

BEFORE ME, a notary public authorized in the State of and County set forth above, personally appeared **BRIGETTE ALVAREZ-LOPEZ**, personally known to me to be the person described in and who, as incorporator, executed the foregoing Articles of Incorporation, and acknowledged before me that he executed those Articles of Incorporation for the purposes therein described.

IN WITNESS WHEREOF, I hereto set my hand and affix my official seal, in the

State and County aforesaid, this 2nd day of May, 2007

Notary Public State of Florida Chris P Richardson My Commission DD618110 Expires 11/28/2010

My Commission expires:

Notary Public, State of Florida At Large

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above-stated corporation, at the place designated in Article VI of these Articles of Incorporation, the undersigned person hereby agrees to act in this capacity, and further agrees to comply with the provision of all statutes relative to the proper and complete discharge of his duties.

DATED this 2nd day of May, 2007.

MADO ALAN ALVAREZ

Registered Agent

SECRETARY OF STATE