Electronic Articles of Incorporation For

P08000007778 FILED January 22, 2008 Sec. Of State jshivers

WALK IN TUBS INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

WALK IN TUBS INC.

Article II

The principal place of business address:

4048 WESTMINISTER DR. SARASOTA, FL. 34241

The mailing address of the corporation is:

4048 WESTMINISTER DR. SARASOTA, FL. 34241

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS. TO SELL AND INSTALL WALK IN BATH TUBS

Article IV

The number of shares the corporation is authorized to issue is:

2

Article V

The name and Florida street address of the registered agent is:

DAVID F LAWRENCE 4048 WESTMINISTER DR. SARASOTA, FL. 34241 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: DAVID LAWRENCE

Article VI

The name and address of the incorporator is:

KEVIN LARSON 4048 WESTMINSTER DR.

SARASOTA, FL 34241

Incorporator Signature: KEVIN LARSON

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P ROBERT B MCKIERNAM 1 HINA DR. SARASOTA, FL. 34241

Title: VP KEVIN L LARSON SR 4048 WESTMINISTER DR. SARASOTA, FL. 34241

Article VIII

The effective date for this corporation shall be:

01/22/2008