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Merger Sheet	

MERGING:

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MEDICARE CONVALESCENT AIDS OF PINELLAS, INC., #581939, a FL corp. PRIME MEDICAL SERVICES, INC., #P93000044611, a FL corp.

INTO

ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC., a Florida corporation, 423435

File date: February 10, 1998

Corporate Specialist: Susan Payne