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LAW OFFICE
JEFFERSON F. RIDDELL, P. A.
Sun Bank Building
3400 South Tamiami Trail
Sarasota, Florida 34239

Jefferson F. Riddell
Board Certified Real Estate Lawyer

Teleph. (813)366-1300
FAX (813)366-6973

July 19, 1995

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Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32301

Re: Wilkinson Health Supply of Venice, Inc.

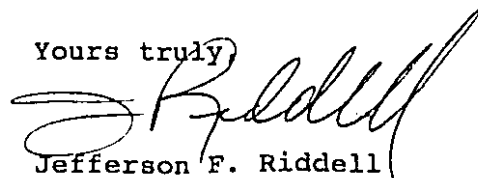
Dear Sir/Madame:

Enclosed please find a check in the amount of \$122.50 in addition to one signed original and copy of the Articles of Incorporation for the above corporation. Please file these Articles of Incorporation at your earliest opportunity and return a copy to me along with the usual certification.

Please note in your records that the Annual Report is to be sent to JEFFERSON F. RIDDELL, P.A., 3400 S. Tamiami Trail, Sarasota, FL 34239.

Thank you.

Yours truly


Jefferson F. Riddell

JFR/sld

Enclosures

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SN
7/28/95

Articles of Incorporation

Of

Wilkinson Health Supply of Venice, Inc.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation:

1. Name. The name of the corporation is:

Wilkinson Health Supply of Venice, Inc.

2. Principal Office. The address of the principal place of business of the corporation is:

Wilkinson Health Supply of Venice, Inc.
c/o Jefferson F. Riddell, P.A.
3400 S. Tamiami Trail
Sarasota, FL 34239

and mailing address of the corporation is:

Wilkinson Health Supply of Venice, Inc.
c/o Jefferson F. Riddell, P.A.
3400 S. Tamiami Trail
Sarasota, FL 34239

3. Capital Stock. The aggregate number of shares that the corporation has authority to issue is 5,000 all of which shall be common shares with a par value of \$1.00 per share.

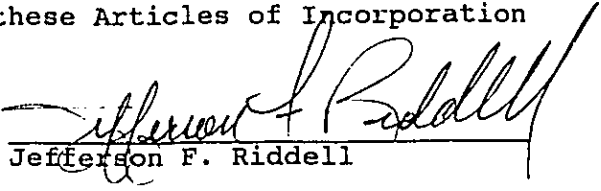
4. Initial Registered Agent and Address. The name and address of the initial Registered Agent for the corporation is:

Jefferson F. Riddell
3400 South Tamiami Trail
Sarasota, Florida 34239

5. Incorporator. The name and address of the Incorporator is:

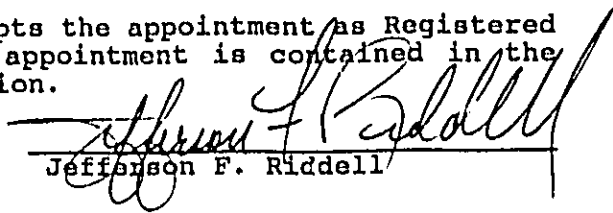
Jefferson F. Riddell
3400 South Tamiami Trail
Sarasota, Florida 34239

The undersigned has executed these Articles of Incorporation on July 19, 1995.


Jefferson F. Riddell

Acceptance by Registered Agent

The undersigned hereby accepts the appointment as Registered Agent of the corporation which appointment is contained in the foregoing Articles of Incorporation.


Jefferson F. Riddell

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA