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LAW OFFICES
ALFRED P. DENOWITZ, P.A.
SUITE 307J
8751 WEST BROWARD BOULEVARD
PLANTATION, FLORIDA 33324

FILED

97 APR -8 AM 9: 56

BROWARD (954) 472-5900
DATE (305) 949-9998

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ALFRED P. DENOWITZ *
FRANCINE M. DENOWITZ

*ALSO MEMBER CONNECTICUT BAR

April 7, 1997

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

VIA FEDERAL EXPRESS

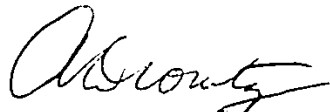
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****122.50 ****122.50

RE: REHAB EQUIPMENT SERVICES, INC.

Gentlemen:

Enclosed please find Articles of Incorporation of REHAB EQUIPMENT SERVICES, INC. and my trust account check in the amount of \$122.50. Please file the enclosed Articles and return a stamped copy thereof, together with the Corporate Charter, to my office at your earliest convenience.

Very truly yours,



Alfred P. Denowitz

APD/mlf
enc.

4/9/97

ARTICLES OF INCORPORATION
OF
REHAB EQUIPMENT SERVICES, INC.

FILED
97 APR -8 AM 9:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the Corporation shall be:

REHAB EQUIPMENT SERVICES, INC.

The principal place of business of this corporation shall be 2930 Acline Road, Punta Gorda, FL 33950.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The aggregate number of shares that this corporation is authorized to issue is 500 shares of common stock having \$ 1.00 value per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 8751 W. Broward Boulevard, Suite 307,

Plantation, FL 33324, and the name of the initial registered agent of the corporation at that address is ALFRED P. DENOWITZ.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually from the date of filing of these Articles of Incorporation.

ARTICLE VI. SPECIAL PROVISION

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code.

ARTICLE VII. DIRECTORS

The number of directors constituting the initial board of directors is three (3). The name and address of each person who shall serve as a member of the initial board of directors is:

FRANCIS E. BURKE
138 Sylvester Road
Northampton, MA 01060

MATTHEW M. BURKE
138 Sylvester Road
Northampton, MA 01060

RICHARD E. SAMAY
141 Mountainview Road
East Longmeadow, MA 01028

ARTICLE VIII. OFFICERS

The name and address of each of the initial officers of the corporation is:

FRANCIS E. BURKE, President
138 Sylvester Road
Northampton, MA 01060

MATTHEW M. BURKE, Treasurer
138 Sylvester Road
Northampton, MA 01060

KATHERINE D. BURKE, Secretary
138 Sylvester Road
Northampton, MA 01060

ARTICLE IX. INCORPORATORS

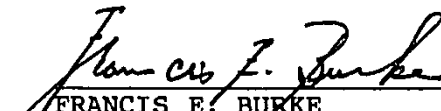
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The name and street address of the incorporator to these Articles
of Incorporation is:


97 APR - 8 AM 9:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FRANCIS E. BURKE
138 Sylvester Road
Northampton, MA 01060

IN WITNESS WHEREOF, the undersigned has hereunto set his hand
and seal this March 24, 1997.


FRANCIS E. BURKE
Incorporator

I hereby am familiar with and accept the duties and
responsibilities as registered agent for said corporation.


ALFRED P. DENOWITZ
Registered Agent

STATE OF FLORIDA


COUNTY OF BROWARD

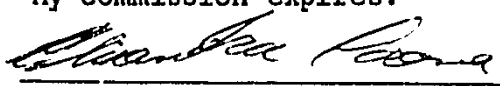
I HEREBY CERTIFY that on this day before me, an officer duly
qualified to take acknowledgments, personally appeared ALFRED P.
DENOWITZ, who is/are personally known to me or who has/have
produced his/her driver's license as identification and who
executed the foregoing instrument and acknowledged before me that
they executed the same and did take an oath.

WITNESS my hand and official seal in the County and State last
aforesaid this March 31, 1997.



ELIXANDRA CORONA
My Commission CC334383
Expires Dec. 06, 1997
Bonded by HAI
800-422-1655


Notary Public
My commission expires:


Notary Public: