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P99000072602

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

August 2, 1999

Re: Horizon Home Medical, Inc.

300002953463--0
-08/09/99--01017--003
*****78.75 *****78.75

Gentlemen:

Enclosed is an original and one copy of the Articles of Incorporation for the above-referenced company. Please file the original in your offices and return to me one certified copy.

I am also enclosing my check in the amount of \$78.75 to cover:

\$35.00----Filing fee for Articles of Incorporation
\$35.00----Certificate Designating Registered Agent
\$ 8.75----Certified Copy

\$78.75----Total

Thanking you for your assistance, I remain

Very truly yours,

Bruce W. Floyd, Esq.
Bruce W. Floyd, Esq.

BWF:fr
Encl / as

FILED
99 AUG -9 PM 6:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

GALLON CASE AUG 13 1999

**ARTICLES OF INCORPORATION
OF
HORIZON HOME MEDICAL, INC.**

FILED
99 AUG -9 PM 6:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE 1 - NAME

The name of this corporation is Horizon Home Medical, Inc.

ARTICLE II - DURATION

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

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes as it now exists or may after be amended.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue One Hundred shares of One Dollar (\$1.00) par value common stock which shall be designated "Common Shares."

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder shall have a ninety (90) day right of first refusal to purchase any new stock of this corporation at the price at which it is offered to others unless such right is waived in writing.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 840 West New York Avenue - Suite A, DeLand, Florida, and the name of the initial registered agent of this corporation at that address is Bruce W. Floyd, Esquire.

The Board of Directors may from time to time designate such other address and place for the principal office of this corporation as it may see fit.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have One (1) Director constituting the initial Board of Directors. The number of Directors may be either increased or decreased from time to time by the Bylaws, however, there shall never be less than One (1) Director nor more than Five (5) Directors. The name and address of the initial Board of Directors of this corporation is:

NAME	ADDRESS
James William Mims	330 South Stone Street DeLand, Florida 32720

ARTICLE VIII - INCORPORATORS

The name and address of the Incorporator signing these articles is:

NAME	ADDRESS
James William Mims	330 South Stone Street DeLand, Florida 32720

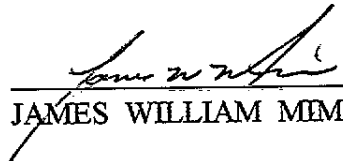
ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any Officer or Director, or any former Officer or Directors, to the full extent permitted by law.

ARTICLE X - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment thereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, I have hereunto set my hand and seal,
acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida, this 2nd day of August, 1999.

 (Seal)
JAMES WILLIAM MIMS

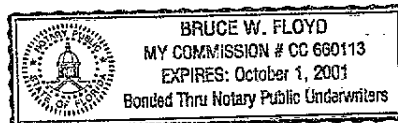
**STATE OF FLORIDA
COUNTY OF VOLUSIA**

BEFORE ME, the undersigned Notary Public, personally appeared JAMES WILLIAM MIMS, to me well known to be the individual described in and first being duly sworn, executed the foregoing Articles of Incorporation and acknowledged before me that he executed the same for the purpose therein expressed.

WITNESS my hand and official seal in the County and State named above on this 2nd day of August, 1999.

Bruce W. Floyd

Bruce W. Floyd
Notary Public, State of
Florida
My Commission expires:



**CERTIFICATE DESIGNATING REGISTERED AGENT AND
PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF
PROCESS WITHIN FLORIDA, AND ACCEPTANCE OF
AGENT UPON WHOM PROCESS MAY BE SERVED**

In compliance with Sections 48.091 and 607.034 Florida Statutes, the following is submitted.

FIRST that Horizon Home Medical, Inc., desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at 330 South Stone Street, DeLand, Florida 32720 has named Bruce W. Floyd, located at 840 West New York Avenue, DeLand, Florida 32720, as its agent to accept service of process within Florida.

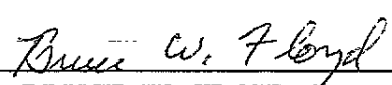
Dated: August 2nd, 1999



JAMES WILLIAM MIMS

Having been named as registered agent and to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Signed at DeLand, Florida on this 2nd day of August, 1999.



BRUCE W. FLOYD, Esq.
Registered Agent

FILED
99 AUG -9 PM 6:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA