

**CERTIFICATE OF INCORPORATION
OF
WheelCare Health Inc.**

A DELAWARE NON-STOCK CORPORATION ELECTING NON-PROFIT STATUS

FIRST: The name of the corporation is: WheelCare Health Inc. (the "Corporation").

SECOND: The Corporation's registered office in the State of Delaware is located at 16192 Coastal Highway, Lewes, Delaware 19958, County of Sussex. The registered agent in charge thereof is Harvard Business Services, Inc.

THIRD: The Corporation shall be a nonprofit corporation. The Corporation is organized and shall be operated exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code (the "Code"). The purpose of this non-profit organization is: To improve individuals' access to affordable, responsive maintenance and repairs of manual wheelchairs and power mobility devices.

FOURTH: No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of or in opposition to any candidate for public office. Notwithstanding any other provision of this Certificate of Incorporation (this "Certificate"), the Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this Corporation.

FIFTH: The Corporation shall have no capital stock.

SIXTH: The business and affairs of the Corporation shall be managed by or under the direction of the board of directors (the "Board"), and the directors comprising the Board (the "Directors") need not be elected by written ballot. The number of Directors on the Board shall be set by a resolution of the Board.

SEVENTH: The conditions of and qualifications for membership in the Corporation shall be as set forth in the Corporation's bylaws (the "Bylaws").

EIGHTH: No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof.

NINTH: The Corporation shall exist perpetually unless otherwise decided by a majority of the Board.

TENTH: Upon the dissolution of the Corporation, assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

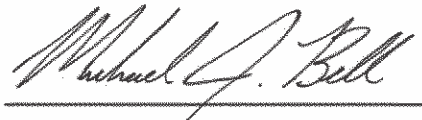
ELEVENTH: In furtherance and not in limitation of the powers conferred by the laws of the State of Delaware, the Board is authorized to amend or repeal the Bylaws.

TWELFTH: The Corporation reserves the right to amend or repeal any provision in this Certificate in the manner prescribed by the laws of the State of Delaware.

THIRTEENTH: The incorporator is Harvard Business Services, Inc., the mailing address of which is 16192 Coastal Highway, Lewes, DE 19958.

FOURTEENTH: To the fullest extent permitted by the Delaware General Corporate Law (the "DGCL"), a Director of the Corporation shall not be personally liable to the Corporation or its members for monetary damages for breach of fiduciary duty as a Director. No amendment to, modification of, or repeal of this item Fourteenth shall apply to or have any effect on the liability of a Director for or with respect to any acts or omissions of such Director occurring prior to such amendment. If the DGCL is amended to authorize corporate action further eliminating or limiting the personal liability of Directors, then this Certificate should be read to eliminate or limit the liability of a Director of the Corporation to the fullest extent permitted by the DGCL, as so amended.

I, the undersigned, for the purpose of forming a corporation under the laws of the State of Delaware do make and file this certificate, and do certify that the facts herein stated are true; and have accordingly signed below.

A handwritten signature in cursive script, reading "Michael J. Bell", written over a horizontal line.

Harvard Business Services, Inc., Incorporator
By: Michael J. Bell, President