being adaptable to lock said second part at a certain height to support the armrest when in said retracted position.

4. The multi-axis transfer board according to claim 3 wherein said first part further comprises:

a plurality of securing means for securing said top plate, bottom plate 210, first spacer and second spacer together defining a slot therewithin.

5. The multi-axis transfer board according to claim 1 further comprising:

a detachable mounting coupler for attaching said first part to said wheelchair.

6. The multi-axis transfer board according to claim 5 wherein said detachable mounting coupler comprises:

a first coupler;

a second coupler;

a link bar connecting said first and second couplers, wherein said first part is pivotally connected to said first and second couplers to provide a fourth axis of motion where said first part is rotatably movable about said first and second couplers.

7~~5~~. The multi-axis transfer board according to claim 6~~4~~ wherein said first and second couplers each comprises a front mount and a rear mount, wherein said front mount is secured to said link bar.

8~~6~~. The multi-axis transfer board according to claim 7~~5~~ wherein said rear mount includes:

a base having an aperture to receive a rod member of said front mount;

a knob; and

a threaded opening, wherein said knob is insertable through said threaded opening and into a side opening of the rod member of said front mount to secure said front and rear mounts together.

97. The multi-axis transfer board according to claim 46 wherein said second part comprises:

a first edge and a second edge in said first region adapted for restricting said sliding plate to rotate between 0^0 and 25^0.

108. The multi-axis transfer board according to claim 97 wherein said second part comprises:

an outer edge in said second region adapted for supporting an armrest of said wheelchair.

119. The multi-axis transfer board according to claim 108 wherein said second part comprises:

a first and second sides, said first side being parallel to said second side and a distance between said first and second sides being slightly smaller than a distance between said first and second spacers.

~~10. The multi-axis transfer board according to claim 1 further comprising:~~

~~a detachable mounting coupler for attaching said first part to said wheelchair.~~

~~11. The multi-axis transfer board according to claim 10 wherein said detachable mounting coupler comprises:~~

~~a first coupler;~~

~~a second coupler;~~

~~a link bar connecting said first and second couplers, wherein said first part is pivotally connected to said first and second couplers to provide a fourth axis of motion where said first part is rotatably movable about said first and second couplers.~~

12. The multi-axis transfer board according to claim 1 wherein said third part further comprises:

a belt coupled to said rotating plate; and

a buckle having a first slot for securing said buckle to said belt and a second slot for securing to an adapter for securing to the safety buckle of a vehicle.

13. The multi-axis transfer board according to claim 1 further comprising:

an arm support assembly adapted to support said armrest of said wheelchair; and

a detachable mounting coupler for attaching said arm support assembly to said wheelchair.

14. A wheelchair having a pair of opposing transfer board according to claim 1 being coupled to each of two sides of said wheelchair.

15. A wheelchair comprises a transfer board according to claim 1 being coupled to a side of said wheelchair and an arm supporting assembly being coupled to another side of said wheelchair.