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K & K Accounting & Tax Service, Inc.
2825 University Drive
Suite 410
Coral Springs, Florida 33065
(954) 752-3909

November 9, 2000

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-11/16/00--01072--005
*****70.00 *****70.00

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

Dear Sirs:

Enclosed are two (2) Copies of Articles of Incorporation of **E R SPECIALTY BILLING, INC.** the appointment of registered agent for filing purposes.

Also, enclosed is a check for $70.00 to cover charter tax, filing fees, registered agent filing fee. No certified copy is requested at this time.

Thank you for your prompt attention to this matter.

Please remit the approved Articles of Incorporation to the above address.

Very Sincerely,

K & K Accounting & Tax, Inc.

Donna Kent,
President

FILED
00 NOV 16 PM 1:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T. Burch NOV 17 2000

FILED
00 NOV 16 PM 1:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

E R SPECIALTY BILLING, INC.

The Undersigned, acting as Incorporator of a corporation under the Florida General Corporation Act, adopts the following Articles of Incorporation for such corporation.

1. The name of the corporation is as follows:
E R SPECIALTY BILLING, INC.

2. The period of its duration is **perpetual.**

3. The purpose is to engage in any activities or business permitted under the laws of the United States and the state of Florida.

4. The capital stock authorized, the par value thereof, and the characteristics of such stock shall be as follows: 1,000 shares at par value of $1.00 per share, common stock. All of the stock shall be payable in cash or other property, real or personal, tangible or intangible, or in labor or services actually performed for the corporation, in lieu of cash, at a just valuation to be fixed by the Board of Directors of this corporation.

5. This corporation shall commence to exist on the date which the Articles of Incorporation are filed in the Office of the Secretary of the State of Florida.

6. The principal office, registered agent, and registered office address is:

ESTHER T. ROGERS
6617 SIMMS STREET
HOLLYWOOD, FL 33024

7. The number of directors constituting its initial board of Directors is one (1), whose name and address is as follows:

ESTHER T. ROGERS
6617 SIMMS STREET
HOLLYWOOD, FLORIDA 33024

8. The name and address of the initial incorporator is as follows:

ESTHER T. ROGERS - 1000 SHARES
6617 SIMMS STREET
HOLLYWOOD, FLORIDA 33024

9. This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation. "I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation".

SIGNED ON THE FOLLOWING DATE: Nov. 9, **2000.**

Esther Rogers

ESTHER T. ROGERS
Registered Agent

Esther T. Rogers

ESTHER T. ROGERS
Incorporator

SWORN TO AND SUBSCRIBED
BEFORE ME THIS 9th DAY OF Nov, 2000.

STATE OF FLORIDA }

COUNTY OF BROWARD }

BEFORE ME, the undersigned authority, duly authorized to administer oaths and take acknowledgements, personally appeared **ESTHER T. ROGERS,** who after first being duly sworn, deposes and says that she is the person described in and who subscribed to the Articles of Incorporation, and she did freely and voluntarily acknowledge before me according to law that she made and subscribed the same for the uses and purposes therein mentioned and set forth and furthermore, that the above facts are true and correct to the best of his knowledge and belief of **ESTHER T. ROGERS.**

SWORN TO AND SUBSCRIBED before me this 9th day of November, 2000.

My Commission Expires:
01-10-03

Cindy M. Broadwater
NOTARY PUBLIC,
STATE OF FLORIDA

Cindy M. Broadwater
Commission # CC 800861
Expires JAN. 10, 2003
BONDED THRU
ATLANTIC BONDING CO., INC.