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5/09/96 FROM: FLORIDA DIVISION OF CORPORATIONS PUBLIC ACCESS SYSTEM 11:41 AM
(((H96000006610))) ELECTRONIC FILING COVER SHEET
TO: DIVISION OF CORPORATIONS FROM: FAB-T CORP. AGENTS, INC.
DEPARTMENT OF STATE 8405 NW 53RD BT
STATE OF FLORIDA SUITE C-100
409 EAST GAINES STREET MIAMI FL 33166-
TALLAHASSEE, FL 32399 CONTACT: LIDIA FERNANDEZ
PHONE: (305) 599-0839
FAX: (304) 922-4000 FAX: (305) 592-9591

(((H96000006610))) DOCUMENT TYPE: FLORIDA PROFIT CORPORATION OR P.A.
NAME: PHYSICIAN'S ACCOUNTING & CONSULTING, INC.
FAX AUDIT NUMBER: H96000006610 CURRENT STATUS: REQUESTED
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TALLAHASSEE, FLORIDA

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DIVISION OF CORPORATIONS

ARTICLES OF INCORPORATION

OF

PHYSICIANS' ACCOUNTING & CONSULTING, INC.

THE UNDERSIGNED INCORPORATOR, FOR THE PURPOSE OF FORMING A CORPORATION UNDER THE FLORIDA CORPORATION ACT, HEREBY ADOPTS THE FOLLOWING ARTICLES OF INCORPORATION.

ARTICLE I - NAME

THE NAME OF THE CORPORATION SHALL BE:

PHYSICIANS' ACCOUNTING & CONSULTING, INC.

THE PRINCIPAL PLACE OF BUSINESS OF THE CORPORATION SHALL BE:

3934 RIVIERA DR., CORAL GABLES, FLA. 33134

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TALLAHASSEE, FLORIDA

ARTICLE II - NATURE OF BUSINESS

THIS CORPORATION MAY ENGAGE IN OR TRANACT 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 OF STOCK AND ITS PAR VALUE THAT THIS CORPORATION IS AUTHORIZED TO HAVE OUTSTANDING AT ANY ONE TIME IS:

500 SHARES OF \$1.00 PER SHARE

PREPARED BY: GISELA SANCHEZ BIRRIEL

ADDRESS: 3934 Riviera Dr., Coral Gables, Fl. 33134

----- . PHONE: (305) 442-6764

ARTICLE IV - TERM OF EXISTENCE

THIS CORPORATION IS TO EXIST PERPETUALLY, THE CORPORATE EXISTENCE OF THE CORPORATION SHALL COMMENCE AT THE TIME OF FILING THESE ARTICLES OF INCORPORATION BY THE DEPARTMENT OF STATE OF THE STATE OF FLORIDA,

ARTICLE V - OFFICERS DIRECTORS

THE NAMES AND STREET ADDRESSES OF THE INITIAL OFFICERS AND DIRECTORS WHO SHALL HOLD OFFICE THE FIRST YEAR OF THE CORPORATION'S EXISTENCE OR UNTIL THEIR SUCCESSORS ARE ELECTED IS AS FOLLOWS:

<u>GISELA SANCHEZ BIRRIEL</u>	3934 RIVIERA DRIVE	500 SHARES
DIRECTOR / PRESIDENT	CORAL GABLES, FL. 33134	\$500.00
SEC. / TREASURER,		

ARTICLE VI - INCORPORATOR

THE NAME AND STREET ADDRESS OF THE INCORPORATOR TO THESE ARTICLES OF INCORPORATION IS:

GISELA SANCHEZ BIRRIEL
3934 RIVIERA DRIVE
CORAL GABLES, FL. 33134

IN WITNESS WHEREOF, THE UNDERSIGNED INCORPORATOR HAS EXECUTED THESE ARTICLES OF INCORPORATION THIS 8th DAY OF MAY, 1996,

Gisela Sanchez Birriel
GISELA SANCHEZ BIRRIEL, Incorporator

STATE OF FLORIDA
COUNTY OF DADE

The foregoing instrument was acknowledged and sworn to before me this 8th day of May, 1996, by: GISELA SANCHEZ BIRRIEL of: 3934 Riviera Dr., Coral Gables, FL. 33134

Emilio Cosio (SEAL)

NOTARY PUBLIC, STATE OF FLORIDA
"OFFICIAL NOTARY SEAL"
EMILIO COSIO
Notary Public, State of Florida
Commission No. CC237043
My Commission Expires 11/27/96
Benedict Through Plus Notary Service & Binding Co.
1-800-3-NOTARY

**CERTIFICATE DESIGNATING
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: PHYSICIANS' ACCOUNTING & CONSULTING, INC.

2. The name and address of the registered agent and office is:

GISELA SANCHEZ BIRRIEL

3934 RIVIERA DRIVE
(P. O. BOX NOT ACCEPTABLE)

CORAL GABLES, FLA. 33134
(CITY/STATE/ZIP)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE : Gisela Sanchez Birriel
(Registered Agent)

DATE MAY 8, 1996.

REGISTERED AGENT FILING FEE: