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Articles of Organization of

MEDICARE ACCOUNTABILITY REIMBURSEMENT SOLUTIONS, LLC

The undersigned natural person(s), of the age of eighteen years or more, acting as organizers of a limited liability company under the State of Florida Limited Liability Company Act, adopt(s) the following Articles of Organization for such limited liability company.

Article 1. Name of Limited Liability Company. The name of this limited liability company is MEDICARE ACCOUNTABILITY REIMBURSEMENT SOLUTIONS, LLC.

Article 2. Registered Office and Registered Agent. The initial registered office of this limited liability company and the name of its initial registered agent at this address are:

JEANNINE HART

546 26TH AVENUE NORTH

ST. PETERSBURG FL 33704-2830

Article 3. Statement of Purposes. The purposes for which this limited liability company is organized are:

Medicare accountability reimbursement and other legal business in Florida and the United States of America

Article 4. Management and Names and Addresses of Initial Members. The management of this limited liability company is reserved to the Managing Members. The names and addresses of its initial Members are:

Jeannine Hart, Managing Member

Richard Hart, Managing Member

546 26th Avenue North, St. Petersburg FL 33704-2830

727-823-7056

Article 5. Principal Place of Business of the Limited Liability Company. The principal place of business of the limited liability company shall be: 546 26th Avenue North, St. Petersburg FL 33704-2830

Article 6. Period of Duration of the Limited Liability Company. The period of duration of the limited liability company shall be: Perpetual

In Witness Whereof, the undersigned organizer(s) of this limited liability company have signed these Articles of Organization on the date indicated.

Date: 12-10-04

Signature(s):

Jeannine Hart, Organizer

Richard Hart, Organizer

Jennifer Post, Organizer

Steven Hart, Organizer