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R.B.E. TRANSCRIPTIONS, INC.
1700 South Dixie Highway
Suite 103
Boca Raton, Florida 33432
561-945-7829

January 1, 2001

FILED
01 JAN -5 PM 4:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

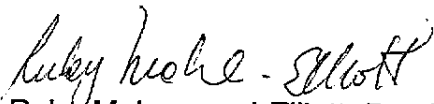
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****122.50 *****78.75

Gentlemen:

Please find enclosed the following:

1. Check made payable to Secretary of State in the amount of \$122.50.
2. Two (2) copies of "Certificate Designating (or Changing) Place of Business or Domicile for the Service of Process Within This State, Naming Agent Upon Whom Process May be Served."
3. Two (2) copies of "Articles of Incorporation of R.B.E. TRANSCRIPTIONS, INC."

Sincerely yours,


Ruby Mohammed-Elliott, President
R.B.E. TRANSCRIPTIONS, INC.

Enclosures

F. ONE302R JAN 9 2000

**ARTICLES OF INCORPORATION
OF
R.B.E. TRANSCRIPTIONS, INC.**

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THE UNDERSIGNED subscribe to these Articles of Incorporation, each a natural person competent to contract, hereby associate themselves together to form a corporation under the laws of the State of Florida.

ARTICLE I - NAME

The name of this corporation is R.B.E. TRANSCRIPTIONS, INC.

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in any activity permitted under the laws of the United States and of the State of Florida.

ARTICLE III - CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is Five Hundred (500) shares having a nominal or par value of One Dollar (\$1.00 per share).

ARTICLE IV - INITIAL CAPITAL

The amount of capital with which this corporation will begin business is not less than Five Hundred Dollars (\$500.00).

ARTICLE V - TERM OF EXISTENCE

This corporation is to exist perpetually.

**ARTICLE VI - ADDRESS OF REGISTERED
OFFICE AND REGISTERED AGENT**

The initial street address of the Registered Office of this corporation in the State of Florida is 1700 South Dixie Highway, Suite 103, Boca Raton, Florida 33432.

**ARTICLE VII - PRINCIPAL OFFICE
AND MAILING ADDRESS OF THE CORPORATION**

The initial street address of the principal office and mailing address of this corporation in the State of Florida is 1700 South Dixie Highway, Suite 103, Boca Raton, Florida 33432.

ARTICLE VIII - DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be increased or decreased from time to time by the by-laws adopted by the stockholders.

ARTICLE IX - INITIAL DIRECTORS

The names and post office addresses of the members of the first Board of Directors is:

Ruby Mohammed-Elliott P.O. Box 3795
Boca Raton, Florida 33427

ARTICLE X - SUBSCRIBERS

The names and post office addresses of each subscriber of these Articles of Incorporation, the number of shares of stock that each agrees to take, and the value of the consideration therefore are:

<u>Name</u>	<u>Address</u>	<u>Shares</u>	<u>Consideration Not Less Than</u>
Ruby Mohammed-Elliott	P.O. Box 3795 Boca Raton, Florida 33427	500	\$500.00

ARTICLE XI - AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders and approved at a stockholders meeting by a majority of the stock entitled to vote thereon, unless all the Directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE XII - PRE-INCORPORATION AGREEMENT

Prior to the filing of these Articles of Incorporation, the subscribers have agreed that they shall cause the corporation to adopt, prior to payment for or issuance of any shares of stock of the corporation, a Section 1244 Stock Plan covering those shares issued pursuant to these Articles.

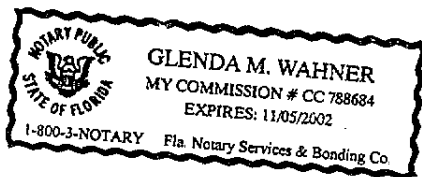
IN WITNESS WHEREOF, the Undersigned have caused their signatures to be placed hereon.



RUBY MOHAMMED-ELLIOTT

STATE OF FLORIDA]
]ss
COUNTY OF PALM BEACH]

I HEREBY CERTIFY that on this 1st day of January, 2001, before me, a Notary Public, duly authorized in the State and County named above to take acknowledgments, personally appeared RUBY MOHAMMED-ELLIOTT, to me known to be the person described as subscriber in and who executed the foregoing Articles of Incorporation.





Notary Public - State of Florida

**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN FLORIDA
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED**

In compliance with Section 48.091, Florida Statutes, the following is submitted:

FIRST, that R.B.E. TRANSCRIPTIONS, INC....

Desiring to organize or qualify under the laws of the State of Florida, with its principal place of business at the city of Boca Raton, State of Florida, has named XAVIER J. WAHNER, located at 1700 South Dixie Highway, Suite 103, Boca Raton, Florida 33432 as its agent to accept service of process within the State of Florida.

Signature: _____

Ruby Mohammed-Elliott

RUBY MOHAMMED-ELLIOTT

Title: President

Date: January 1, 2001

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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.

Signature: _____

Xavier J. Wahner

XAVIER J. WAHNER

Date: January 1, 2001