A. Garcia & Co. P.A.
Certified Public Accountants

FILED
01 MAY 29 AM 8:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

May 23, 2001 P01000055586

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

Re: HEALTH BILLING SOLUTIONS, INC.

800004326908--5
-05/30/01--01009--005
*****78.75 *****78.75

Dear Sir:

Find enclosed two copies of the Articles of Incorporation of HEALTH BILLING SOLUTIONS, INC. to be file with your department.

Also enclosed is a check for $78.75 to cover the filling fees and certificate.

Please, mail the stamped copy back to my office.

Should you have any questions regarding this matter, please call me at (305) 670-9750.

Sincerely,

Amado Garcia, C.P.A.
A. Garcia & Co. PA.
Certified Public Accountant

9500 South Dadeland Blvd. Suite 705 - Miami, Florida 33156
Telephone (305) 670-9750 - Fax (305) 670- 9742 - email: garciacpa@mail.com

D. BROWN JUN 6 2001

ARTICLES OF INCORPORATION
OF
HEALTH BILLING SOLUTIONS, INC.

01 MAY 29 AM 8:57
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TALLAHASSEE, FLORIDA

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation is

HEALTH BILLING SOLUTIONS, INC.

ARTICLE II NATURE OF BUSINESS

This corporation may engage or transact in 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 maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having $1 par value per share.

ARTICLE IV. ADDRESS

The initial street address of the principal office of this corporation is to be at 4170 SW 82 CT, MIAMI, FL. 33155.

The Board of Directors may from time to time designate such other address and place for the principal office of this Corporation as it may see fit.

ARTICLE V - REGISTERED AGENT

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

That HEALTH BILLING SOLUTIONS, INC. desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation at the City of Miami, County of Dade, has named ESPERANZA G. LOYNAZ located at 4170 SW 82 CT, MIAMI, FL. 33155 as its agent to accept service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.

Registered Agent - ESPERANZA G. LOYNAZ

FILED 01 MAY 29 AM 8:57 SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLE VI. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VII PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of this corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rated share thereof at the price at which it is offered to others.

ARTICLE VIII. SPECIAL PROVISION

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE IX. DIRECTORS

This corporation shall have two directors, initially. The number of directors may be increased or diminished from time to time by the Bylaws, but shall never be less than one.

The name and street address of the initial member of the Board of Directors are:

ESPERANZA G. LOYNAZ Director	4170 SW 82 CT MIAMI, FL. 33155
LESLEY A. GARCIA Director	9500 S.DADELAND BLVD. STE. 705 MIAMI, FL. 33186

ARTICLE X OFFICERS

The names and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

ESPERANZA G. LOYNAZ President	4170 SW 82 CT MIAMI, FL. 33155
LESLEY A. GARCIA Vice-President	9500 S.DADELAND BLVD. STE. 705 MIAMI, FL. 33186

ARTICLE XI INCORPORATOR

The name and street address of the incorporator to Articles of Incorporation are:

ESPERANZA G. LOYNAZ	4170 SW 82 CT MIAMI, FL. 33155
LESLEY A. GARCIA	9500 S.DADELAND BLVD. STE. 705 MIAMI, FL. 33186

ARTICLE XII EFFECTIVE DATE

These Articles of Incorporation shall be effective on

Date of execution and acknowledgment.

ARTICLE XIII AMENDMENT

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 stockholders entitled to vote thereon, manifesting their intention that a certain amendment to these Articles of Incorporation be made.

IN WITNESS WHEREOF, we have hereunto set our hands and seals, acknowledged and filed the foregoing Articles of Incorporation under the laws of the State of Florida, seal on this

23 day of MAY, 2001.

_______________ (Seal)
ESPERANZA G. LOYNAZ

_______________ (Seal)
LESLEY A. GARCIA

STATE OF FLORIDA)
} SS
COUNTY OF DADE)

Before me, the undersigned authority, personally appeared ESPERANZA G. LOYNAZ and LESLEY A. GARCIA to me well know and known to me to be the individuals described in and first being duly sworn, executed the foregoing Articles of Incorporation and acknowledged before me that they executed the same for the purposes therein expressed.

Witness my hand and official seal in the County and State named above this 23 day of May, 2001.

Notary Public

My Commission Expires: