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MATTHEW D. POWELL, P.A.

Attorney at Law
304 Plant Avenue
Tampa, Florida 33606
(813)254-4600

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

November 26, 2001

Secretary of State
Corporation Division
P.O. Box 6327
Tallahassee, FL 32314

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****122.50 ****78.75

Dear Sirs:

Enclosed is an original and one copy of our proposed Articles of Incorporation. Additionally you will find enclosed a check for \$122.50, and a self-addressed stamped envelope. If you would please file these Articles of Incorporation and return one copy along with the corporate charter to our office, it would be greatly appreciated.

Once again thank you for your prompt attention to this matter.

Sincerely,

MATTHEW D. POWELL, P.A.



Matthew D. Powell

MDP/kej
enclosures

G. BLALOCK DEC 5 2001

ARTICLES OF INCORPORATION

OF

Reliable Transcriptions, Inc.

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**SECRETARY OF STATE
TALLAHASSEE, FLORIDA**

ARTICLE I. NAME

The name of the corporation is Reliable Transcriptions, Inc.

ARTICLE II. ADDRESS OF CORPORATION

The address of the corporation is 304 Plant Avenue, Tampa, Florida, 33606.

ARTICLE III. DURATION

This corporation shall exist perpetually.

ARTICLE IV. PURPOSE

This corporation is organized for the purpose of transacting any and all lawful business.

Without limiting or restricting in any manner the general powers of the corporation, and the enjoyment and exercise thereof, as conferred by the laws of the State of Florida, the corporation shall have the following general powers:

(a) To have a corporate seal, which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed, affixed, or in any other manner reproduced.

(b) To purchase, take, receive, lease, or otherwise acquire, own, hold, improve, use, and otherwise deal in and with real or personal property or any interest therein, wherever situated.

(c) To sell, convey, mortgage, pledge, create a security interest in, lease, exchange, transfer and otherwise dispose of all or any part of its property and assets.

(d) To lend money to, and use its credit to assist its officers and employees in accordance with applicable law.

(e) To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge or otherwise dispose of, and otherwise use and deal in and with, shares or other interest in, or obligations of, other domestic or foreign corporations, associations, partnerships, or individuals, or direct or indirect obligations of the United States or of any other government, state, territory, governmental district, or municipality or of any instrumentality thereof.

(f) To make contracts and guarantees and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds and other obligations, and secure any of its obligations by mortgage or pledge of all its property, franchises, and income.

(g) To lend money for its corporate purchases, invest and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.

(h) To conduct its business, carry on its operations, and have offices and exercise the powers granted by this act within or without this state.

(i) To elect or appoint officers and agents of the corporation and define their duties and fix their compensation.

(j) To make and alter bylaws, not inconsistent with its articles of incorporation or with the laws of this state, for the administration and regulation of the affairs of the corporation.

(k) To make donations for the public welfare or for charitable, scientific, or educational purposes.

(l) To transact any lawful business which the board of directors shall find will be in aid of governmental policy.

(m) To pay pensions and establish pension plans, profit sharing plans, stock bonus plans, stock option plans, and other incentive plans for any or all of its directors, officers, and

employees and for any or all of the directors, officers, and employees of its subsidiaries.

(n) To be a promoter, incorporator, partner, member, associate, or manager of any corporation, partnership, joint venture, trust or other enterprise.

(o) To have and exercise all powers necessary or convenient to effect its purposes.

(p) To indemnify any person who was or is made a party, or is threatened to be made a party, to any proceeding by reason of his having served as a director, officer, employee or agent of the corporation all as provided by applicable law.

(q) To purchase, take, receive or otherwise acquire, hold, own, pledge, grant a security interest in, transfer, or otherwise dispose of its own shares.

ARTICLE V. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100,000 shares of common stock of one class only, having no par value.

ARTICLE VI. PREEMPTIVE RIGHTS

Every shareholder, upon the issuance 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 prorate share thereof at the price at which it is offered to others.

ARTICLE VII. INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of this corporation is 304 Plant Avenue, Tampa, Florida 33606, and the name of the initial registered agent of this corporation at that address is Matthew D. Powell, P.A.

ARTICLE VIII. DIRECTORS

The corporation shall have two directors initially. The number of directors may be

increased or decreased from time to time, in accordance with bylaws adopted by the shareholders, provided, that the corporation shall always have the minimum number of directors required by law.

ARTICLE IX. INITIAL DIRECTOR

The name and post office address of the members of the first Board of Directors is:

NAME	ADDRESS
John Carter President	21441 Carol Sue Lane Santa Clarita, California 91350
Matthew Powell Vice-President	304 Plant Avenue Tampa, Florida 33606

ARTICLE X. INCORPORATORS

The name and address of the person signing these articles is:

Matthew D. Powell, P.A.	304 Plant Avenue Tampa, Florida 33606
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ARTICLE XI. BY-LAWS

The power to adopt, alter, amend or repeal by-laws shall be by majority vote of the Board of Directors or by majority vote of the shareholders provided, however, that the Board of Directors shall not have the power to adopt, alter, amend or repeal by-laws if such action would be inconsistent with any by-laws adopted by the shareholders.

ARTICLE XII. AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the shares entitled to vote thereon.

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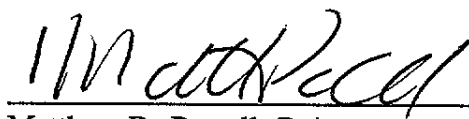
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF DESIGNATION

I, Matthew D. Powell, hereby accept the designation as the Registered Agent for Reliable Transcriptions, Inc.



Matthew D. Powell, P.A.
As Registered Agent

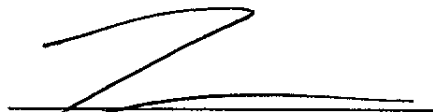


Matthew D. Powell, P.A.
Incorporator

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

I hereby certify that on this day, before me, a Notary Public, duly authorized in the state and county named above to take acknowledgments, personally appeared Matthew D. Powell, to me well known and known to me to be the person described as incorporator in and who executed the foregoing Articles of Incorporation.

Witness my hand and seal in the county and state named this 26 day of November, 2001.



NOTARY PUBLIC

My commission expires:
(Notarial Seal)

