

**Electronic Articles of Incorporation
For**

**P02000038050
FILED
April 08, 2002
Sec. Of State**

M B KAY INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

M B KAY INC.

Article II

The principal place of business address:

2219 BANYAN DRIVE
CLEARWATER, FL. 33763

The mailing address of the corporation is:

2219 BANYAN DRIVE
CLEARWATER, FL. 33763

Article III

The purpose for which this corporation is organized is:

MEDICAL BILLING FILING AND COLLECTIONS

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

BILL KOULOUVARIS
2219 BANYAN DRIVE
CLEARWATER, FL. 33763

I certify that I am familiar with and accept the responsibilities of
registered agent.

Registered Agent Signature: BILL KOULOUVARIS

Article VI

The name and address of the incorporator is:

BILL KOULOUVARIS
2219 BANYAN DRI
CLEARWATER, FL 33763

Incorporator Signature: BILL KOULOUVARIS