POQUOTAS & ASSOCIATES ACCOUNTANTS 24761 U.S. HWY 19 N, SUITE 630

TEL: 727-443-0709 FAX: 727-449-9700

CLEARWATER, FLORIDA 33763

April 1, 2002

300005206443--C -04/09/02--01007--006 ****122.50 *****78.75

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

Please find enclosed the Articles of Incorporation for JEM Health Care Associates, Inc. and our check for \$122.50 covering filing fees.

Please mail to us the Certified Copy of the Articles of Incorporation and the Certificate of Incorporation to our office for further processing with our client.

If you have any questions, please call me.

Sincerely,

Louis Scourtas

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Articles of Incorporation

of JEM HealthCare Associates, Inc.

ARTICLE I. CORPORATE NAME

The name of this Corporation is JEM HealthCare Associates, Inc.

ARTICLE II. CORPORATE PRINCIPAL OFFICE AND MAILING ADDRESS

The Corporation principal office and mailing address is 4674 Devonshire Blvd, Palm Harbor, FL 34685.

ARTICLE III. NATURE OF BUSINESS

The general nature of the business to be transacted by this Corporation is to engage in any business as permitted under the laws of the State of Florida.

ARTICLE IV. CAPITAL STOCK

The maximum number of share of stock that this Corporation is authorized to issue and have outstanding at any one time is 10,000 shares of common stock without par value.

ARTICLE V. TERMS OF EXISTENCE

This Corporation shall have perpetual existence commencing upon these articles filed.

ARTICLE VI. REGISTERED AGENT AND INITIAL REGISTERED OFFICE AND ACCEPTANCE BY THE REGISTERED AGENT

The Registered Agent and the street address for the Initial Registered Office of this Corporation in the State of Florida shall be Judith A. Mattea 4674 Devonshire Blvd. Palm Harbor, FL 34685. Directors from time to time may move the Registered Office to any other address in the State of Florida. "I hereby am familiar with and accept the duties and responsibilities as Registered Agent for said Corporation. "

ARTICLE VII. BOARD OF DIRECTOR (S)

This Corporation shall have two Director(s) initially. The number of Director(s) may be increased or decreased from time to time by bylaws adopted by the stockholders, but shall never be less than one.

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ARTICLE VIII. INITIAL DIRECTOR (S)

*

The name of the initial director(s) of this Corporation and their street address is Judith A. Mattea & Edward J. Mattea 4674 Devonshire Blvd. Palm Harbor, FL 34685. The person named initial director shall hold office for the first year of existence of this Corporation or until their successor is elected or appointed and has qualified whichever occurs first.

ARTICLE IX. INCOPORATOR

The name and street address of the person signing these Articles of Incorporation, as the Incorporator is Judith A. Mattea 4674 Devonshire Blvd. Palm Harbor, FL 34685.

ARTICLE X. 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 at least a majority of the stock entitled to vote, unless all of the directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE XI. PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this Corporation, shall have the right to purchase his or her pro-rate share thereof (as nearly as may be done without the issuance of fractional shares) at the price at which it is offered to others.

ARTICLE XII. INDEMNIFICATION

This Corporation shall indemnify any officer or director or any former officer or director, to full extent permitted by law.

IN WITNESS THEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the 23rd day of March 2002.

Incorporator

STATE OF FLORIDA: COUNTY OF PINELLAS

BEFORE ME, a Notary Public, personally appeared Judith A. Mattea to me known personally to be the person described as Incorporator and who executed the foregoing Articles of Incorporation and acknowledged before me that she subscribed to these Articles of Incorporation on the 23rd day of March 2002.

Notary Public

My Commission Expires:

