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TRANSMITTAL LETTER

January 2, 2003

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

SUBJECT: MOISES SIPERSTEIN M.D., P.A.

Enclosed are an original and two (2) copies of the articles of incorporation and a check for:
\$87.50 - Filing Fee, Certified Copy & Certificate of Status.

Moises Siperstein, M.D.
2321 SW Golden Bear Way
Palm City, FL 34990

Daytime Telephone number:
772-287-3155

ARTICLES OF INCORPORATION

The undersigned for the purpose of forming a professional service corporation for pecuniary profit under the provisions of Chapter 607 and/or Chapter 621, F.S., hereby makes, subscribes, acknowledges and files the following Articles of Incorporation.

ARTICLE I NAME

The name of this professional corporation shall be:

MOISES SIPERSTEIN, M.D., P.A.

ARTICLE II PRINCIPAL OFFICE

The principal place of business/mailing address is:

2321 SW Golden Bear Way
Palm City, FL 34990

ARTICLE III PURPOSE

The professional service corporation shall have the authority to engage in the practice of the profession of medicine under the laws of the United States of America and the State of Florida, including but not limited to performing any and all acts whatsoever in order to implement the business purpose of this corporation and may engage in any activity or business permitted under the Florida Professional Service Corporation and Limited Liability Company Act.

ARTICLE IV SHARES

The Corporation is authorized to issue a maximum of One Thousand (1,000) Shares of Stock. The shares of Stock shall be voting common stock having no par value. The consideration to be paid for each Share of Stock shall be fixed by the Board of Directors.

ARTICLE V INITIAL OFFICERS/DIRECTORS

The number of Directors may be altered from time-to-time by the By-Laws adopted by the shareholders. However, the Corporation shall have no less than one (1) Director at any time.

The name and address of the initial Director of the Corporation is:

Moises Siperstein, M.D. 2321 SW Golden Bear Way
Palm City, FL 34990

The initial officers shall be elected at the first Board of Directors meeting.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VI **REGISTERED AGENT**

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

Moises Siperstein, M.D. 2321 SW Golden Bear Way
Palm City, FL 34990

ARTICLE VII **INCORPORATOR**

The name and address of the Incorporator is:

Moises Siperstein, M.D. 2321 SW Golden Bear Way
Palm City, FL 34990

ARTICLE VIII **COMMENCEMENT DATE**

Corporate existence will commence on the date of the filing of these Articles of Incorporation.

The UNDERSIGNED Incorporator, for the purpose of forming a Corporation to do business within the State of Florida, does make and file these Articles of Incorporation, hereby declaring and certifying that the facts stated are true.

By: *Moises Siperstein*
MOISES SIPERSTEIN, M.D. FLDL 5162540693450

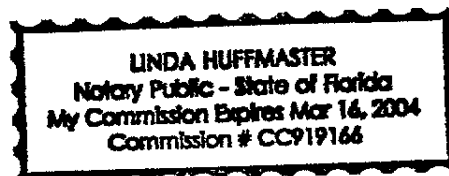
STATE OF FLORIDA }
COUNTY OF MARTIN } *St. Lucie*

BE IT REMEMBERED that on this day before me, a Notary Public duly authorized in the State and County named above to take acknowledgements, MOISES SIPERSTEIN personally appeared to me known to be the person described as the Incorporator in the foregoing Articles of Incorporation, and he acknowledged before me that he executed said Articles of Incorporation.

WITNESS my hand and seal in said State and County, this 2nd day of January 2003


By: *Linda Huffmaster*
NOTARY PUBLIC

COMMISSION EXPIRES:

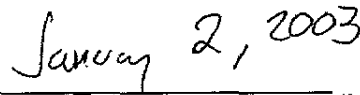


ACCEPTANCE BY REGISTERED AGENT

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity



MOISES SIPERSTEIN, M.D.
2321 SW Golden Bear Way
Palm City, FL 34990



Date