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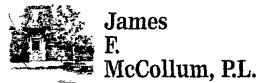


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ATTORNEY & COUNSELOR AT LAW 129 S. COMMERCE AVENUE, SEBRING, FLORIDA 33870-3698 (863) 385-5188 • Fax (863) 471-1111

JAMES F. McCOLLUM email: mcrjfm@earthlink.net

October 8, 2003

RENEÉ MILLER MELISSA NEWGEN FOREST HARPER LEGAL ASSISTANTS

Secretary of State Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

Re: Transcription Solutions of Sebring, Inc.

Gentlemen:

Enclosed is the signed original and one signed copy of the Articles of Incorporation for the above named corporation. Both have been subscribed and acknowledged before a notary public. I am enclosing my check in the amount of \$78.75 representing a \$35.00 filing fee, a \$8.75 certified copy fee and \$35.00 for a registered agent designation. If you find these documents satisfactory, please place your certificate and endorse your approval on the photocopy and return same to me.

Should you have any questions, please do not hesitate to contact this office.

Very truly yours,

James F. McCollum

JFM/fh enclosure(s)

cc:

Client

TRANSCRIPTION SOLUTIONS OF SEBRING, INC.

The undersigned, for the purpose of forming a corporation under the Florida Business Corporation Act, does hereby adopt the following Articles of Incorporation:

- Article 1. NAME. The name of the corporation is: Transcription Solutions of Sebring, Inc.
 - **Article 2. DURATION.** The duration of the corporation is perpetual.
- Article 3. PURPOSE. The purpose for which the corporation is organized is to engage in and transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act. No other purpose limits this general purpose in any way and to do such other things as are incidental to the purposes of the corporation or necessary or desirable in order to accomplish them.
- Article 4. CAPITAL STOCK. The aggregate number of shares which the corporation is authorized to issue is 8,000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$1.00 per share.
- Article 5. INITIAL PRINCIPAL OFFICE. The principal address as well as the street address of the Initial Principal Office of the corporation is 4101 Thoroughbred Lane, Sebring, FL 33875.
- Article 6. INITIAL REGISTERED AGENT & REGISTERED ADDRESS. The name of the Initial Registered Agent is James F. McCollum, P.L. whose address is 129 South Commerce Avenue, Sebring, Florida, 33870.

Article 7. INITIAL BOARD OF DIRECTORS. The number of Directors constituting the initial Board of Directors is two (2). The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall never be less than one. The name and address of each initial Director of the corporation is as follows:

NAME OF DIRECTOR

NAME OF DIRECTOR	ADDRESS
Melissa J. Qualls	4101 Thoroughbred Lane Sebring, FL 33875
William A. Qualls	4101 Thoroughbred Lane Sebring, FL 33875

ADDDESS

Article 8. INCORPORATORS. The name and address of the Incorporator is James F. McCollum, 129 South Commerce Avenue, Sebring, Florida, 33870.

Article 9. AMENDMENT. The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

Article 10. ACCEPTANCE BY REGISTERED AGENT. I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

James F. McCollum, Incorporator

State of Florida

County of Highlands

The foregoing instrument was sworn to, subscribed and a	acknowledged before me on October 7,
2003, by James F. McCollum,	nown to me or u who has produced
as identification.	· · · · · · · · · · · · · · · · · · ·
	Mel Crui Boy Boy Bature of Notary Public - State of Florida
(affix notarial seal) MELANIE BOULAY Notary Public, State of Florida My comm. expires May 23, 2006 Comm. No. DD 120652	ature of Notary Public - State of Florida

The undersigned hereby accepts the appointment as Registered Agent of Transcription Solutions of Sebring, Inc. which is contained in the foregoing Articles of Incorporation.

Dated October 7, 2003.

James F, McCollum, P.L.

By:

Janes F. McCollum, President Registered Agent