

**Electronic Articles of Incorporation
For**

P04000009196
FILED
January 12, 2004
Sec. Of State

VIRTUAL TRANSCRIPTION SERVICES, 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:

VIRTUAL TRANSCRIPTION SERVICES, INC.

Article II

The principal place of business address:

1929 S.E. 33RD TERRACE
CAPE CORAL, FL. US 33904

The mailing address of the corporation is:

1929 S.E. 33RD TERRACE
CAPE CORAL, FL. US 33904

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

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:

JANE E SWANSON
1929 SE 33RD TERRACE
CAPE CORAL, FL. 33904

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

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Registered Agent Signature: JANE E. SWANSON

Article VI

The name and address of the incorporator is:

JANE E. SWANSON
1929 SE 33RD TERRACE
CAPE CORAL, FL 33904

Incorporator Signature: JANE E. SWANSON

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: VP
JANE E SWANSON
1929 SE 33RD TERRACE
CAPE CORAL, FL. 33904 US

Title: VP
PAMELA C CLARK
213 NE 21ST AVENUE
CAPE CORAL, FL. 33909

Article VIII

The effective date for this corporation shall be:

01/10/2004