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DIVISION OF CORPORATION

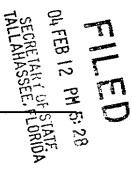
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LAZARUS CORPORATE FILIN	IG SERVICE	
3320 S.W. 87 AVENUE		
MIAMI, FLORIDA (305)552-5973		
(800)000 0710		
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		OFFICE USE ONLY
CORPORATION NAME(s) & DO	OCUMENT NUM	BER(S) (if known):
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(Corporation Name)	ng ana	Collection Services;
2. (Corporation Name)	mc.	(Document #)
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CR2E031(9/92)

ARTICLES OF INCORPORATION OF A & B BILLING AND COLLECTION SERVICES, INC.



I - NAME:

The name of this Corporation is: A & B BILLING AND COLLECTION SERVICES, INC.

II - DURATION:

This Corporation shall have perpetual existence, unless sooner dissolved in accordance with the laws of the State of Florida.

III - PURPOSE:

This Corporation is organized for the purpose of transacting any and all business permitted under the laws of the United States of Florida.

IV - CAPITAL STOCK:

This Corporation is authorized to issue -- ONE HUNDRED - (100) shares of -NO - par value common stock, which shall be designated "Common Stock".

V- PREEMPTIVE RIGHTS:

Every shareholder, upon the sale for of any new stock of this Corporation of the same kind, class or series as that which he already holds shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

VI – INITIAL PRINCIPAL OFFICE, MAILING ADDRESS AND INITIAL REGISTERED OFFICE AND AGENT:

The street address of the initial principal and registered office of this Corporation is:

966 W 42ND PLACE HIALEAH, FL 33012 Page 1. And the name of the initial registered agent of this Corporation at the address is:

YAMILA DE LA NOVAL

VII – INITIAL BOARD OF DIRECTORS:

The Corporation shall have -ONE - (01) director(s) initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than ONE (01). The names)s) and address of the initial director(s) of this Corporation is (are):

YAMILA DE LA NOVAL

966 W 42ND PLACE HIALEAH, FL 33012

VII – INDEMNIFICATION:

The Corporation shall indemnity any officer or director, or any former officer or director, to the full extent permitted by law.

IX – INCORPORATOR:

The name(s) and address of the person(s) signing these articles is (are):

YAMILA DE LA NOVAL

966 W 42ND PLACE HIALEAH, FL 33012

N WITNESS WHEREOF, the undersigned subscriber(s) has (have) xecuted the articles of incorporation this 16th day of	
January, 2004.	

Page 2.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THE STATE OF FLORIDA, NAMING AGENT UPON WHOM SERVICE OF PROCESS MAY BE EFECTIVE:

In compliance with Section 607.034 of the Florida Status, the following is submitted:

A & B BILLING AND COLLECTION SERVICES, INC.

Desiring to organize or qualify under the laws of the State of Florida, with its principal place of business in the City of - MIAMI --, county of - MIAMI-DADE -, State of Florida, has named: YAMILA DE LA NOVAL, located at:

966 W 42ND PLACE HIALEAH, FL 33012

City of - MIAMI--, County of - MIAMI-DADE--, State of Florida, as its agent to accept services of process within the State of Florida.

ACKNOWLEDGEMENT: Having been named to accept service of process for the above mentioned Corporation, at the place designated in this Certificate, I hereby agree to act in his capacity, and further agree comply with the provisions of all statutes relative to the proper and complete performance of my duties.

Dated this -- 16th -- day of -- January --, 2004.

Resident and Registered agent Yamila de la Noval