

**Electronic Articles of Incorporation
For**

P04000069805
FILED
April 28, 2004
Sec. Of State
nculligan

V & S MEDICAL BILLING 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:

V & S MEDICAL BILLING SERVICES,INC

Article II

The principal place of business address:

1500 BAY ROAD #450
MIAMI BEACH, FL. US 33139

The mailing address of the corporation is:

1500 BAY ROAD #450
MIAMI BEACH, FL. US 33139

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:

ANGEL C GUERRA
8181 NW 36 STREET
1002-1004
MIAMI, FL. 33166

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

P04000069805
FILED
April 28, 2004
Sec. Of State
nculligan

Registered Agent Signature: ANGEL GUERRA

Article VI

The name and address of the incorporator is:

SILVIA GUEBARA FLORES
1500 BAY ROAD #450
MIAMI BEACH, FL 33131

Incorporator Signature: SILVIA GUEBARA

Article VII

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

Title: P
SILVIA G FLORES
1500 BAY ROAD
MIAMI BEACH, FL. 33139 US

Title: VP
CORONA VENESSA
1500 BAY ROAD
MIAMI BEACH, FL. 33139 US

Title: O
SUNG-YANG CHEN
1500 BAY ROAD
MIAMI BEACH, FL. 33139 US

Article VIII

The effective date for this corporation shall be:

04/27/2004