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BJ ACCOUNTING ASSOCIATES, INC. 2800 W. OAKLAND PARK BLVD. SUITE 109; FT. LAUDERDALE, FL. 33311

DATE: 9-19-04

FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS P. O. BOX 6327 TALLAHASSEE, FLORIDA 32314

ATTENTION: INCORPORATION SECTION

REFERENCE: ABC SERVICES TWO.

ENCLOSED HEREIN YOU WILL FIND COPIES EACH OF THE ARTICLES OF INCORPORATION AND YOUR FEE IN THE AMOUNT OF SEVENTY DOLLARS (\$70.00) TO COVER THE REQUIRED FILING CHARGES FOR THE ENCLOSED INCORPORATION.

PLEASE PROCESS AS SOON AS POSSIBLE AND FORWARD THE COMPLETED DOCUMENTS TO OUR ADDRESS:

BJ ACCOUNTING ASSOCIATES, INC. 2800 W. OAKLAND PARK BLVD. SUITE 109

FORT LAUDERDALE, FL. 33311

THANK YOU FOR YOUR COOPERATION IN THIS MATTER. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE ACCOUNTING OFFICE AT THE ADDRESS AND OR PHONE NUMBERS LISTED HEREIN. PHONE: (954) 731-2244 AND FAX US AT (954) 731-6688.

SINCERELY YOURS,

BETTY MARTIN

ENCS.

BM/B

PAID - CHECK # 3609



FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State

September 24, 2004

BJ ACCOUNTING ASSOCIATES, INC. 2800 W. OAKLAND PARK BLVD., SUITE 109 FT. LAUDERDALE, FL 33311

SUBJECT: A B C SERVICES, INC. Ref. Number: W04000035503

We have received your document for A B C SERVICES, INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6995.

Wanda Cunningham Document Specialist New Filings Section

Letter Number: 804A00056304

CONTACTED 10/1/04

RESUBHITTING THE ATTACHED ARTICLES FOR PROCESSION WITH AN AVAILABLE CORP. NAME.

THANK YOU FOR YOUR PATIENCE IN THIS MATTER.

PLEASE FORWARD PAPERWORK TO;

BJ Accounting Associates, Inc. 2800 W. Oakland Park Blvd., Ste. 109 Fort Lauderdale, FL 33311

ARTICLES OF INCORPORATION OF

A B C SERVICES OF SO. FL., INC.



The undersigned Subscriber to these Articles of Incorporation, a natural person competent to contract, hereby present these Articles of Incorporation for the formation of a corporation for profit under the laws of the State of Florida, of the United States of America, by and under the provisions and statutes of that State providing for the formation, liability, rights, privileges, benefits and obligations conferred and imposed by said law on corporations organized pursuant to the provisions thereof, do hereby make, subscribe, acknowledge and file these Articles of Incorporation as follows:

ARTICLE I CORPORATE NAME

The name of this corporation shall be:
A B C SERVICES OF SO. FL., INC.

ARTICLE II PURPOSE

The general nature and purpose of the business to be transacted by this corporation shall be:

To engage in every phase and aspect of medical billing services.

To engage in any other type of lawful business for which the corporation or corporations may be incorporated under the Florida General Corporation Act.

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation shall be authorized to issue and have outstanding at any one time shall be limited to Five Hundred (500) shares of common stock having a nominal or par value of One Dollar (\$1.00) per share.

ARTICLE IV CAPITAL

The amount of capital with which this corporation shall commence business is not less than Two Hundred Fifty Dollars (\$250.00).

This corporation shall commence on the date of filing of the Articles of Incorporation and shall have perpetual existence unless dissolved according to law.

ARTICLE VI ADDRESS

The principal office and mailing address of this corporation shall be located at 6624 Burning Wood Drive, Suite 167, Boca Raton, Florida 33433. However, the address may be changed to another location at a later date.

ARTICLE VII SUBSCRIBER

The name and address of the subscriber to these Articles of Incorporation is:

JANICE DUBINSKY 6624 BURNING WOOD DRIVE SUITE 167 BOCA RATON, FLORIDA 33433

ARTICLE VIII BOARD OF DIRECTORS

The Director constituting the initial Board of Directors shall be one (1) in number at this time but may increase at any time thereafter. The name and address of the person who will serve as board member is:

JANICE DUBINSKY 6624 BURNING WOOD DRIVE SUITE 167 BOCA RATON, FLORIDA 33433

ARTICLE IX

The original incorporator of this corporation shall have the right upon its organization to assign and deliver his subscription of stock or a specified number of stock shares thereof to any other person or to firms or corporations who may hereafter become subscribers to the capital stock of said corporation; who upon acceptance of such assignment, shall stand in lieu of the incorporator and assume and carry out all the rights, liabilities and duties entailed by said subscriptions subject to the laws of the State of Florida and the execution of these instruments of assignment.

ARTICLE X

The name and address of the corporate officer of this corporation and the corporate offices held until a successor and or successors are elected is:

JANICE DUBINSKY 6624 BURNING WOOD DRIVE #167 BOCA RATON, FLORIDA 33433

PRESIDENT/SECRETARY

ARTICLE XI

The corporation shall indemnify any Officer or Director of this corporation to the full extent as permitted by law.

ARTICLE XII STOCKHOLDER

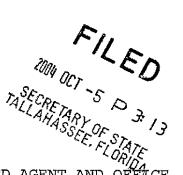
The name and address of the stockholder of this corporation is:

JANICE DUBINSKY 6624 BURNING WOOD DRIVE #167 BOCA RATON, FLORIDA 33433

ARTICLE XIII

The corporation reserves the right to amend, alter, change or repeal any provision or provisions thereof, contained in these Articles of Incorporation in the same manner now or hereafter prescribed by Statute, and all rights conferred upon its stockholders herein are granted subject to this condition.

JANICE DUBINSKY



DESIGNATED REGISTERED AGENT AND OFFICE

The designated registered agent and office of A B C SERVICES of So. FL., No. is:

JANICE DUBINSKY
6624 BURNING WOOD DRIVE
SUITE 167
BOCA RATON, FLORIDA 33433

and she will accept service of process for the above stated corporation at the place designated herein.

I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

NICE DUBINSKY

DATE: 09/13/04