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MILLER & IM
ATTORNEYS AT LAW
6521 RIDGE ROAD, SUITE #1
PORT RICHEY, FLORIDA 34668

PHONE 813-844-0787
FAX 813-844-0847

03 Jan. 96

MEMO

TO: Dept. Of State
FROM: Sonny Im, Esq.

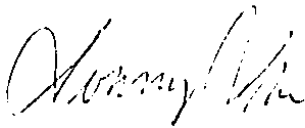
Gentlepersons:

200001681502
-01/08/96--01054--003
****122.50 ****122.50

Please file the enclosed Articles of Incorporation and
return a Certified Copy to us

Our check in the requested amount of \$122.50 is enclosed.

Thank you,



SN JAN 10 1996

Encls.
SI/s1

FILED
95 JAN -8 AM 11:16
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
(Professional Corporation)
OF

KRISTINE M. BIGELOW, C.P.A., PROFESSIONAL ASSOCIATION

FILED
96 JAN -8 AM 11:16
CLERK OF DISTRICT COURT
TALLAHASSEE, FLORIDA

The undersigned, all of whom are duly licensed to practice accounting, in the State of Florida, desiring to form a professional corporation in accordance with the Florida Business Corporation Act and the Florida Professional Service Corporation and Limited Liability Company Act, adopt the following Articles of Incorporation:

I. NAME

The name of the professional Corporation is KRISTINE M. BIGELOW, C.P.A., PROFESSIONAL ASSOCIATION.

II. PURPOSE

The purpose for which the Corporation is organized is to practice the profession of accounting.

III. ELECTION UNDER PROFESSIONAL
CORPORATION ACT

The Corporation elect to be governed by the provisions of the Florida Professional Service Corporation and Limited Liability Act.

IV. DURATION

The term of existence of the Corporation is perpetual.

V. CAPITAL STOCK

The number of shares the Corporation is authorized to issue is 100, all of which shall be common shares with par value of \$1.00.

VI. STATED CAPITAL

The amount of capital with which the Corporation shall begin business is \$100.00.

VII. REGISTERED OFFICE

The street address of the Corporation's initial registered office in this State is 10816 US 19, Suite 106, Port Richey, Florida 34668. The initial registered agent at the registered office is KRISTINE M. BIGELOW.

VIII. PRINCIPAL OFFICE

The mailing address of the initial principal office of the Corporation is 10816 US 19, Suite 106, Port Richey, Florida 34668.

IX. INCORPORATORS

The name and post office address of the incorporator is the following:

Name	Address
KRISTINE M. BIGELOW	10816 US 19, STE. 106, PORT RICHEY, FLORIDA, 34668

X. DIRECTORS

The initial Board of Directors shall consist of one member. The name and address of the Board Director is the following:

Name	Address
KRISTINE M. BIGELOW	10816 US 19, STE. 106, PORT RICHEY, FLORIDA, 34668

XI. AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation on December 27, 1995.

Kristine M. Bigelow
KRISTINE M. BIGELOW

STATE OF FLORIDA)
COUNTY OF PASCO)

On December 27, 1995, before me Jennifer M. Gutman the undersigned officer, personally appeared KRISTINE M. BIGELOW, known to me to be the person whose name is subscribed to this document, and acknowledged that she executed the document for the purposes contained within it.

IN WITNESS WHEREOF, I sign here and set my official seal.



JENNIFER M GUTMAN
My Commission CC487695
Expires Jul. 23, 1997

My commission expires

7-23-96

ACKNOWLEDGEMENT OF REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at place designated in the Articles, I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.

By: Kenneth M. Begala
Registered Agent

FILED
95 JAN -8 AM 11:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

P9600003035

October 3, 1976

State of Florida
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Dear Sirs:

P96-3035

We have recently moved our offices. We would like to notify you of the address and telephone number change.

New Address: 6630 Embassy Blvd., Suite B
Port Richey, FL 34668-4737
813-846-9111

Old Address: 10816 U. S. 19, Suite 106
Port Richey, FL 34668
813-861-1119

Our FEI number is 59-3359981. This has not changed.

We believe we are also the current registered agent for the following companies. If so, the address change listed above would also apply to them.

Primary Medical Care Associates, Inc.	FEI number 59-3334674	N/O
Hospital In-Patient Services, Inc.	FEI number 59-3361386	

If you have any questions on this matter, we may be contacted at the above address and telephone number.

updated LR 10/8
sent R/A info

Sincerely,

Kristine M. Bigelow
Kristine M. Bigelow, CPA
President