

American Institute of
Certified Public Accountants

Florida Institute of
Certified Public Accountants

96 JAN 10 9 43 P. SPILLANE, Certified Public Accountant

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Office (407) 790-1488
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January 4, 1996

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*****70.00 *****70.00

Secretary of State
Corporation Records Bureau
Department of State
P. O. Box 6327
Tallahassee, FL 32314

To Whom It May Concern:

Please see enclosed original and copy of Articles of Incorporation
for Practice Management Concepts, Inc.

Also please see enclosed check in the amount of \$ 70.00 to cover
the costs of incorporation fees of said corporation.

If there are any questions regarding this corporation, please call
the number listed.

Thank You.

Sincerely,


J. P. Spillane, C.P.A.

JPS:wsk

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ARTICLES OF INCORPORATION

WE, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the State of Florida providing for the formation, liability, rights, privileges and immunities of corporations for profit.

ARTICLE I, NAME

The name of this corporation shall be:

Practice Management Concepts, Inc.

ARTICLE II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is one hundred shares of common stock, of one dollar (\$1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred dollars.

ARTICLE V, TERM OF EXISTENCE

The corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

The initial street address in the State of the principal office of the corporation shall be: 120 Parkwood Drive
Royal Palm Beach, FL 33411

The Board of Directors may from time to time move the principal office to any other address in Florida.

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This corporation shall have (1) Director initially.

The number of directors may be either increased or diminished by the by-laws adopted by the shareholders but shall never be less than one. The name and address of the initial Director of this Corporation is:

Sharon Hayes
120 Parkwood Drive
Royal Palm Beach, FL 33411

ARTICLE VIII, INCORPORATOR

The names and addresses of the incorporators:

Sharon Hayes
120 Parkwood Drive
Royal Palm Beach, FL 33411

ARTICLE IX, BY-LAWS

The power to adopt, alter, amend or repeal by-laws shall be vested in the board of directors and shareholders.

ARTICLE X, AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholder is subject to this reservation.

ARTICLE XI, SUB CHAPTER S CORPORATION

This corporation may be a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND OFFICE

The Registered Agent, Sharon Hayes, accepts this position signed below:

Sharon Hayes
Sharon Hayes

The registered office will be located at 120 Parkwood Drive, Royal Palm Beach, FL 33411.

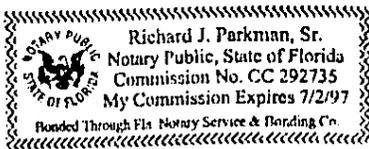
Sharon Hayes
Sharon Hayes

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In witness whereof, the undersigned, as subscribing incorporator, has hereinto set her hand and seal this 4th day of January, 1996, for the purpose of forming this corporation under the Laws of the State of Florida, and hereby make and file, in the office of the Secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.

Sharon Hayes
Sharon Hayes

Sworn to and subscribed before me this 10 day of JANUARY, 1996, by SHARON HAYES, who is personally known to me or who produced a _____ as identification.



Richard J. Parkman, Sr.
Notary Public, State of Florida
RICHARD J. PARKMAN SR.

My Commission expires:
