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DOCUMENT TYPE: FLORIDA PROFIT CORPORATION OR P.A.

NAME: SIERRA TRANSCRIBING SERVICES, INC.

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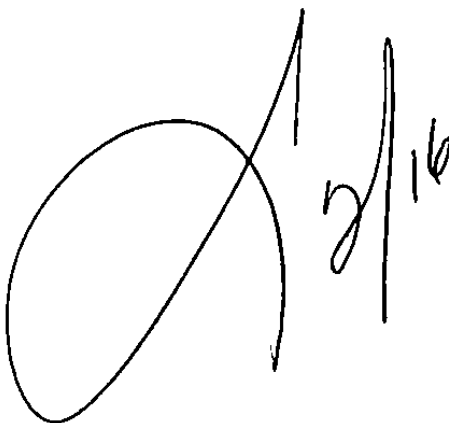
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DIVISION OF CORPORATIONS



ARTICLES OF INCORPORATION
OF
SIERRA TRANSCRIBING SERVICES, INC.

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TALLAHASSEE, FLORIDA

In compliance with the requirements of F. S. Chapter 607, the undersigned being a natural person, does hereby act as an incorporator in adopting and filing the following Articles of Incorporation for the purpose of organizing a business corporation.

ARTICLE I

The name of the corporation shall be:

SIERRA TRANSCRIBING SERVICES, INC.

ARTICLE II

The corporation may engage in any activity or business permitted under the laws of the United States and of this state.

ARTICLE III

1. The maximum number of shares of stock which this corporation is authorized to have outstanding at any time shall be One Thousand (1,000) shares of common stock having \$1.00 par value.

2. The capital stock may be paid for with property, labor or services at a just valuation to be fixed by the incorporators, or by the directors at a meeting called for such purpose or at the organization meeting.

3. Property, labor or services may also be purchased or paid for with the capital stock at a just valuation of said property, labor or services, to be fixed by the directors of the company. Stock in other corporations or going businesses may be purchased by the corporation in return for the issuance of its capital stock and said purchase shall be on such basis and for such consideration and the issuance of so much of the capital stock as the Directors of the company may decide.

PAUL H. KUPFER, ESQUIRE
FLORIDA BAR NO. 284408
KUPFER, KUPFER & SKOUNICK, P. A.
1700 UNIVERSITY DRIVE
CORAL SPRING, FL 33071
(305) 755-3600

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ARTICLE IV

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding common stock.

ARTICLE V

The existence of the corporation is perpetual.

ARTICLE VI

The street address of the initial registered office of this corporation is:

1700 University Drive
Coral Springs, FL 33071

and the initial registered agent of this corporation at the above is:

PAUL H. KUPFER

ARTICLE VII

The business of the corporation shall be managed by a Board of Directors consisting of not less than one nor more than nine persons.

ARTICLE VIII

The names and street addresses of the members of the first Board of Directors who, unless provided by the Articles of Incorporation, or by the By-Laws, shall hold office for the first year of existence of the corporation, or until their successors are elected or appointed and have qualified, are as follows:

NAMES

ANA MARGARITA SIERRA

FILIBERTO SIERRA

ADDRESSES

7190 S. W. 148th Terrace
Miami, FL 33158

7190 S. W. 148th Terrace
Miami, FL 33158

ARTICLE IX

The names and street address of the party signing the Articles of Incorporation as subscriber is:

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NAMES**ANA MARGARITA SIERRA****FILIBERTO SIERRA****ADDRESSES****7190 S. W. 148th Terrace
Miami, FL 33158****7190 S. W. 148th Terrace
Miami, FL 33158****ARTICLE X**

The Board of Directors shall be elected at the annual meeting of the shareholders of the corporation by a majority vote of those shareholders attending said meeting in person or by proxy:

ARTICLE XI

The corporation shall indemnify any officer or director or any former officer or director, to the full extent by law.

ARTICLE XII

Every shareholder upon the sale for cash or 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 at the price at which it is offered to others.

ARTICLE XIII

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

ARTICLE XIV

The principal place of business of this corporation is:

**7190 S. W. 148th Terrace
Miami, FL 33158**

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation this 11 day of January, 1996.


ANA MARGARITA SIERRA, Incorporator

FILIBERTO SIERRA, Incorporator

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ACKNOWLEDGMENT:

Having been named initial registered agent for the above-stated corporation, at the initial registered office designated, I hereby accept to act in this capacity and agree to comply with the provisions of Chapter 607, Florida Statutes, relative to keeping open said office.


PAUL H. KOPFER, Registered Agent

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