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LUSK, DRASITES & TOLISANO, P.A.
ATTORNEYS AT LAW

*LISA M. LUSK
**THOMAS E. DRASITES
VINCENT P. TOLISANO
***ROBERT V. ORRHEB
JOSEPH J. BERNARDO
ROBERT B. KEEZEL

202 S. Del Prado Boulevard
Cape Coral, Florida 33990
P.O. Box 151207
Cape Coral, Florida 33915-1207

Cape Coral: (941) 574-7442
Fort Myers: (941) 337-1730
Naples: (941) 597-3999
Port Charlotte: (941) 629-0243
Pensacola: (941) 772-0318

*Board Certified Real Estate Lawyer
**Board Certified Wills, Trusts and
Estate Lawyer
***Board Certified Civil Trial Lawyer

February 13, 1996

Division of Corporations
409 E. Gain Street
P.O. Box 6327
Tallahassee, Florida 32301

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****122.50 ****122.50

RE: MEDICAL RECEIVABLES OF S.W. FLA., INC.

Gentlemen:

Enclosed please find the original and a copy of Articles of Incorporation for the above-named corporation. Please file the original of the enclosed Articles of Incorporation and return a certified copy to the undersigned.

In addition, a check in the amount of \$122.50 is enclosed. This check represents the following fees:

ARTICLES OF INCORPORATION:

Filing Fee	\$35.00
Certified Copy	\$52.50
Registered Agent	\$35.00
TOTAL	\$122.50

Thank you for your attention to this matter.

Very truly yours,

Michelle McCombs

Michelle McCombs, CLA
to Thomas E. Drasites
LUSK, DRASITES & TOLISANO, P.A.

TED/mlm

Enclosures

2-19-96
TK

ARTICLES OF INCORPORATION

The undersigned, acting as Incorporator of a corporation under the Florida Business Corporation Act, adopts the following Articles of Incorporation for such corporation:

I

Name of Corporation

The name of this corporation is MEDICAL RECEIVABLES OF S.W. FLA., INC. with its principal office at 206 S.E. 13th Ave., Cape Coral, Florida 33990. The mailing address of the corporation is the same.

II

Duration

The period of its duration is perpetual.

III

Purpose

The purpose is to engage in any activities or business permitted under the laws of the United States and Florida.

IV

Capital Stock

The maximum number of shares of stock that the corporation is authorized to have outstanding at any time shall be One Hundred (100.00) shares of common stock at One (\$1.00) Dollar per share par value.

V

Initial Registered Office and Agent

The name and address of the initial registered agent and office of this corporation is as follows: JOHN MANCUSO, 206 S.E. 13th Ave., Cape Coral, Florida 33990.

VI

Incorporators

The name and address of the Incorporator signing these Articles of Incorporation is as follows:

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
FEB 15 AM 11:55

Name	Address
JOHN MANCUSO	206 S.E. 13th Ave. CAPE CORAL, FLORIDA 33990

**VII
Board of Directors**

This corporation shall have one (1) director initially. The number of directors may be increased, from time to time, by an amendment of the bylaws of the corporation in the manner provided by law, but shall never be less than one (1). The names and addresses of the initial directors of this corporation are as follows:

Name	Address
JOHN MANCUSO	206 S.E. 13th Ave. CAPE CORAL, FLORIDA 33990

**VIII
Informal Shareholder Action**

Any action of the Shareholders may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all of the Shareholders entitled to vote upon such action at a meeting and filed with the Secretary of the corporation as part of the corporate records.

**IX
Bylaw Amendment**

The power to adopt, alter, amend or repeal the bylaws of this corporation shall be vested in the Board of Directors and the Shareholders.

**X
Informal Director Action**

If all of the Directors severally or collectively consent in writing to any action taken or to be taken by the corporation, and the writings evidencing their consent are filed with the Secretary of the corporation, the action shall be valid as though it had been authorized at a meeting of the Board of Directors.

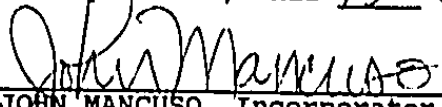
**XI
Indemnification**

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

**XII
Amendment of Articles**

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

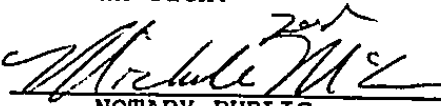
IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation in the State of Florida, County of Lee, this 13th day of FEBRUARY, 1996.


JOHN MANCUSO, Incorporator

STATE OF FLORIDA)
) SS
COUNTY OF LEE)

BEFORE ME, the undersigned authority, personally appeared JOHN MANCUSO, as Incorporator, who is to me well known to be the person described in and who executed the foregoing Articles of Incorporation as the Incorporator and Registered Agent, and he acknowledged to and before me that he executed the same for the uses and purposes therein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at Cape Coral, FL, in the said County and State, this 13th day of FEBRUARY, 1996 and who is personally known to me and did not take an oath.


NOTARY PUBLIC
(Notarial Seal)



ACKNOWLEDGEMENT OF REGISTERED AGENT

Having been named to accept service of process for the above-stated Corporation, at the place designated in the attached Articles of Incorporation. I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

DATED this 13th day of FEBRUARY, 1996.

John Mancuso
JOHN MANCUSO, Registered Agent

FILED
FEB 15 AM 11:55
SECRETARY OF STATE
TALLAHASSEE, FLORIDA