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SUNSTATE PROFESSIONAL ACCOUNTING SERVICE

Date: 7/23/96

Secretary Of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32301

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-07/26/96--01069--008
****122.50 ****122.50

Gentlemen:

The attached Articles of Incorporation should be processed and returned to:

Sunstate Accounting
PO Box 1191
Oldsmar, FL 34677
(813) 855-9546

Our check for processing fees is enclosed in the amount of

122.50

Regards,

Jerry Wicky
Sunstate Accounting & Management
855-9546
JW/bw

FILED
96 JUL 26 AM 11:41
SECRETARY OF STATE
TALLAHASSEE FLORIDA

63 7/27/96

FILED

96 JUL 26 AM 11:41

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION
OF

GILLESPIE'S TRANSCRIPTION SERVICE INC.

The undersigned, for the purpose of forming a corporation under the FLORIDA GENERAL CORPORATION ACT hereby adopts the following Articles of Incorporation:

ARTICLE ONE
NAME

The name of the corporation is: Gillespie's Transcription Service Inc.

ARTICLE TWO
DURATION

The term of existence of the corporation is perpetual.

ARTICLE THREE
PURPOSE

The corporation may transact any and all lawful business for which corporations may be incorporated under the laws of the STATE OF FLORIDA.

ARTICLE FOUR
CAPITAL STOCK

The maximum number of shares which the corporation has authority to issue is 100 all of which shall be common shares with a par value of \$1.00

ARTICLE FIVE
REGISTERED OFFICE

The street address of the initial registered office of the corporation shall be:

819 Satinleaf Ave.
Oldsmar, FL 34677

The name of the initial registered agent at such address is:

Karen Gillespie

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE SIX
REGISTERED AGENT ACCEPTANCE

I heroby am familiar with and accept the duties and responsibilities as registered agent for said corporation.

Karen Gillespie

Karen Gillespie

ARTICLE SEVEN
PRINCIPAL OFFICE

The principal office of the corporation shall be:

819 Satinleaf Ave.
Oldsmar, FL 34677

ARTICLE EIGHT
PRE-EMPTIVE RIGHTS

The shareholders shall have pre-emptive rights.

ARTICLE NINE
DIRECTORS

The board of directors of the corporation shall consist of at least one member. The name and address of the initial director of the board is:

NAME	ADDRESS
Karen Gillespie	819 Satinleaf Ave. Oldsmar, FL 34677

ARTICLE TEN INCORPORATOR

The name and address of the incorporator is:

NAME	ADDRESS
Karen Gillospie	819 Satinleaf Ave. Oldsmar, FL 34677

In witness whereof, I have subscribed my name this 25th day of May, 1995.

NAME: Karen Gillespie Incorporator

STATE OF FLORIDA :
 : SS
COUNTY OF PINELLAS :

On this 1st day of Jan, 1996, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared Karen Gillespie known by me personally or furnishing the following identification: PERSONALLY KNOWN to be the person whose name is subscribed, to the within instrument and acknowledged that they executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand official seal.

NOTARY PUBLIC
STATE OF FLORIDA AT LARGE

MY COMMISSION EXPIRES:



JERRY WICKY
My Commission CC418378
Expires Oct. 26, 1998
Bonded by ANB
800-852-5878