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Paul V. Moyer
Certified Family Mediator

Timothy A. Straus
Admitted to U. S. Supreme Court

March 11, 1997

800002114858--2
-03/17/97--01047--011
*****157.50 *****78.75

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

800002114858--2
-03/17/97--01047--011
*****157.50 *****87.50

RE: THOMAS A. WALSH, ED.D., P.A.
WORD FOR WORD TRANSCRIPTION SERVICES, INC.

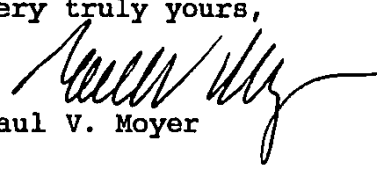
Dear Sir/Madam:

Enclosed please find Articles of Incorporation for THOMAS A. WALSH, ED.D., P.A. and WORD FOR WORD TRANSCRIPTION SERVICES, INC., along with this firm's check in the amount of \$157.50 (\$78.75 per corporation) for the incorporation fees and certificates for each.

Should you have any questions with regard to the above, please do not hesitate to contact the office at any time.

Thank you for your cooperation and assistance in this matter.

Very truly yours,


Paul V. Moyer

PVM/klp

Enclosures

corporat\secstat.wal

630.
W97-6693

97 APR -2 PM 1:12
FEDERAL BUREAU OF INVESTIGATION
U.S. DEPARTMENT OF JUSTICE

4/2/97



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 APR -2 PM 1:12

March 24, 1997

MOYER & STRAUS, P.A.
ATTN: PAUL V. MOYER
2627 WEST STATE ROAD 434
LONGWOOD, FL 32779

SUBJECT: THOMAS A. WALSH, ED.D., P.A.
Ref. Number: W97000006693

We have received your document for THOMAS A. WALSH, ED.D., P.A. and your check(s) totaling \$157.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6973.

Claretha Golden
Document Specialist

Letter Number: 097A00014680

ARTICLES OF INCORPORATION

OF

THOMAS A. WALSH, ED.D., P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

97 APR -2 PM 1:12

The undersigned hereby adopts the following Articles of Incorporation for the purpose of forming a corporation under the laws of the State of Florida.

ARTICLE I

Name

The name of the corporation is THOMAS A. WALSH, ED.D., P.A.

ARTICLE II

Commencement and Duration of corporate Existence

The Corporation shall commence its corporate existence on the date of filing of these Articles of Incorporation with the Secretary of State, whichever shall be effective, and shall have perpetual existence.

ARTICLE III

General Purpose

The purpose for which the corporation has been formed is for the purpose of providing counselling services and for transacting any lawful business.

ARTICLE IV

Capital Stock

The maximum number of shares of stock that the corporation is authorized to issue is one thousand (1,000) shares of common stock having \$1.00 par value. The consideration to be paid for each share shall be fixed by the Board of Directors. Common stock of the corporation shall be issued as "small business corporation" stock in accordance with the plan or plans under the provisions of Section 1244 of the Internal Revenue Code of 1986.

ARTICLE V

Initial Principal Place of Business

The street address of the initial principal place of business is 2328 Rivertree Circle, Sanford, Florida, 32771. The street address of the initial registered office of the corporation shall be 2627 West State Road 434, Longwood, Florida, 32779, and the name of the initial registered agent of the corporation at such address is Paul V. Moyer, Esquire.

The corporation shall have one (1) director initially. The number of directors may thereafter be increased or decreased from time to time in accordance with the By-Laws of the corporation. The name and address of the Director who shall hold office for the first year of existence of the corporation or until his successors are elected or appointed and qualified are:

Thomas A. Walsh
2328 Rivertree Circle
Sanford, FL 32773

ARTICLE VI

Incorporator

The name and street address of the incorporator of the corporation is:

Thomas A. Walsh
2328 Rivertree Circle
Sanford, FL 32773

ARTICLE VII

Amendment

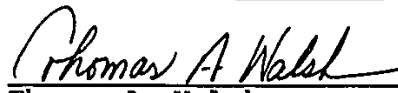
These Articles of Incorporation may be altered or amended by a resolution adopted by the Board of Directors and presented to and approved at a meeting of shareholders by the holders of the majority of the shares entitled to vote thereon, or they may be altered or amended in any other manner now or hereafter provided by law.

ARTICLE VII

Sub Chapter S Election

The corporation elects to be treated as a "small business corporation" and shall take any and all action necessary to comply with the requirements of the Internal Revenue Service for making an election pursuant to Sub Chapter S of the Internal Revenue Code, Section 1362.

IN WITNESS WHEREOF, the undersigned, as incorporator, hereby executes these Articles of Incorporation, this 12th day of March, 1997.



Thomas A. Walsh
Incorporator

STATE OF FLORIDA
COUNTY OF SEMINOLE

BEFORE ME, the undersigned authority, personally appeared THOMAS A. WALSH, to me well known, who, after being duly sworn, deposed and stated that he has read the foregoing and that the same is true and correct.

SWORN TO, acknowledged and subscribed before me this 12th day of March, 1997.



Karen L. Porteus
My Commission CC598550
Expires November 22, 2000

Karen L. Porteus
NOTARY PUBLIC

My Commission Expires:

ACCEPTANCE OF REGISTERED AGENT

I HEREBY ACKNOWLEDGE, ACCEPT AND AGREE to act as Registered Agent for THOMAS A. WALSH, ED.D., P.A.

DATED this 12th day of March, 1997.

Paul V. Moyer
PAUL V. MOYER, ESQUIRE

STATE OF FLORIDA
COUNTY OF SEMINOLE

BEFORE ME, the undersigned authority, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Paul V. Moyer, Esquire, as Registered Agent for THOMAS A. WALSH, ED.D., P.A., known to me and known by me to be the person who executed the foregoing Acceptance of Registered Agent, and acknowledged before me that he executed the same freely and voluntarily for the purposes therein expressed.

WITNESS my hand and official seal this 12th day of March, 1997.

Karen L. Porteus
NOTARY PUBLIC
State of Florida

MY COMMISSION EXPIRES:

articles.wal



Karen L. Porteus
My Commission CC598550
Expires November 22, 2000