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TRANSMITTAL LETTER

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

000002187270--0
-05/21/97--01123--004
*****70.00 *****70.00

SUBJECT: ABLE TRANSCRIPTION, INC.
(proposed corporate name)

Enclosed please find an original and one (1) copy of the articles of incorporation of the above corporation and check in the amount of \$70.00.

FROM: SHELDON L. PHILLIPS
Name
4801 SO. UNIVERSITY DRIVE, #232
Address
DAVIE, FL 33328
City, State & Zip
(954) 434-6791
Telephone Number

FILED
97 MAY 21 PM 3:02
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

AL MAY 22 1997

Note: Additional copy of articles is needed when certified copy is requested.

FILED

ARTICLES OF INCORPORATION 97 MAY 21 PM 3:02

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

OF

ABLE TRANSCRIPTION, INC.

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

ABLE TRANSCRIPTION, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

P.O. BOX 21542
FT. LAUDERDALE, FL 33335

ARTICLE III CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

1000 shares at \$1.00 par

ARTICLE IV INITIAL REGISTERED
AGENT AND ADDRESS

The name and address of the initial registered agent is:


SHELDON L. PHILLIPS
4801 S. UNIVERSITY DRIVE, #232
DAVIE, FLORIDA 33328

ARTICLE V INCORPORATOR(S)

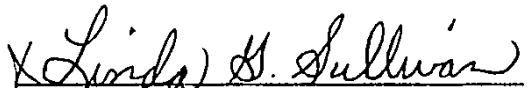
The name(s) and street address(es) of the incorporator(s)
to these Articles of Incorporation is(are):

HAROLD E. SULLIVAN
LINDA G. SULLIVAN
1123 CITRUS ISLE
FT. LAUDERDALE, FL 33315

The undersigned has(have) executed these Articles of
Incorporation this 19 day of MAY, 1997.



HAROLD E. SULLIVAN, Incorporator



LINDA G. SULLIVAN, Incorporator

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97 MAY 21 PM 3: 02

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

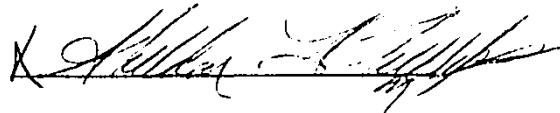
Pursuant to the provisions of sections 607.0501 or 617.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: ABLE
TRANSCRIPTION, INC.
2. The name and address of the registered agent and office is:

SHELDON L. PHILLIPS
4801 SO. UNIVERSITY DRIVE, #232
DAVIE, FLORIDA 33328

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITIONS AS REGISTERED AGENT.

SIGNATURE



DATE

5/19/97

REGISTERED AGENT FILING FEE: \$35.00