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J & M TAX SERVICE, INC.
2283 N.W. 2ND AVE., #205
BOCA RATON, FL 33431

July 28, 1997

Department of State
Division of Corporations
409 Gaines Street
Tallahassee, Florida 32399

Dear Sirs:

Enclosed is the Articles of Incorporation for EMEL ESENER, M.D.,
P.A. and a check in the amount of \$122.50.

The corporate name shall read EMEL ESENER, M.D., P.A.

Please process promptly and return to our office.

Thank you for your assistance.

Sincerely,

J & M TAX SERVICE, INC.

800002254738--6
-08/01/97--01040--011
****122.50 ****122.50

James G. Mullin, V.P.

FILED
97 AUG - 1 PM 2:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

mc 8/4/97

ARTICLES OF INCORPORATION
OF
EMEL ESENER, M.D., P.A.

FILED

97 AUG -1 PM 2:00

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation under the Florida Professional Service Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I
NAME

The name of this corporation is EMEL ESENER, M.D., P.A.

ARTICLE II
PURPOSE

This corporation is organized for the purpose of providing medical services and all other related activities permitted under the laws of the State of Florida and the United States of America.

ARTICLE III
CAPITAL STOCK

This corporation is authorized to issue One Thousand (1,000) shares of \$1.00 par value common stock.

ARTICLE IV
TERMS OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE V
OFFICERS DIRECTORS

The business and affairs of this corporation shall be managed and shall be under the direction of the officers and directors of this corporation. The officers and directors may take action by written consent without a meeting as provided by law and may participate in meetings by means of conference as provided by law. The name of the initial officer and director of this corporation is:

Emel Esener, 11 Compton Way, Boynton Beach, Fl 33462

**ARTICLE VI
BY-LAWS**

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors of this corporation.

**ARTICLE VII
INITIAL REGISTERED AGENT**

The name of the initial Registered Agent of this corporation is James G. Mullin, 2263 N.W. Boca Raton Blvd., #205, Boca Raton, Florida 33431.

**ARTICLE VIII
INDEMNIFICATION**

This corporation shall indemnify any Officer or Director, or any former Officer of Director, to the full extent permitted by law.

**ARTICLE IX
CORPORATE ADDRESS**

The initial address in the State of principal office of the corporation shall be:

11 Compton Way, Boynton Beach, Fl 33462.

The Board of Directors may from time to time move the principal office to any other address in the State of Florida.

**ARTICLE X
AMENDMENT**

The corporation reserves the right to amend or repeal any provisions contained in the Articles of Incorporation, or any amendment to them, and any right conferred upon the shareholder is subject to this reservation.

**ARTICLE XI
SUB-CHAPTER S CORPORATION**

This corporation may elect to be treated as a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII
INCORPORATOR

The names and addresses of the persons signing these Articles of Incorporation are:

Emel Esener, 11 Compton Way, Boynton Beach, Fl 33462

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 15th day of July, 1997.

Emel Esener MD

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

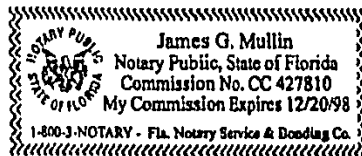
BEFORE ME, a Notary Public authorized to take acknowledgments, in the State and County aforesaid, personally appeared Emel Esener, known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and she acknowledged before me that she executed same for the purposes there expressed.

IN WITNESS HEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid this 15 of July, 1997.

James G. Mullin

Notary Public, State of Florida
at Large

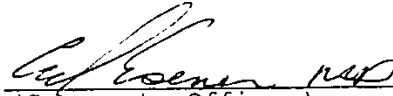
My Commission Expires:



CERTIFICATE DESIGNATING
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating office/registered agent, in the State of Florida.

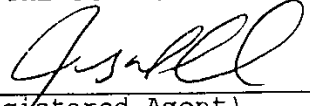
1. The name of the Corporation is: EMEL ESENER, M.D., P.A.
2. The name and address of the registered agent and office is: JAMES G. MULLIN, 2263 NW Boca Raton Blvd., #205, Boca Raton, FL 33431.

SIGNATURE 
(Corporate Officer)

TITLE: President

DATE: 7/15/97

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEARBY 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, AND I ACCEPT THE DUTIES AND OBLIGATIONS OF SECTION 607.325 FLORIDA STATUTES.

SIGNATURE: 
(Registered Agent)

DATE: 7/15/97

FILED
97 AUG - 1 PM 2: 00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA