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D & D Accounting
& Tax Service, Inc.

April 15, 1998

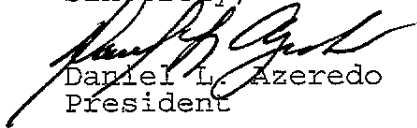
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32312

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****122.50 ****122.50

Gentlemen:

This is a new filing for Associated Transcriptionists, Inc..
The Articles of Incorporation and the required filing fee of
\$ 122.50 are enclosed. Please return the recorded Articles to
the address on this letter.

Sincerely,


Daniel L. Azeredo
President

FILED
98 APR 20 AM 8:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
ASSOCIATED TRANSCRIPTIONISTS, INC.

The undersigned hereby makes, subscribes, acknowledges, and files these Articles of Incorporation for the purpose of forming a corporation under the Laws of the state of Florida.

ARTICLE I
NAME

The name and address of the Corporation shall be:

ASSOCIATED TRANSCRIPTIONISTS, INC.
426 Northlake Drive
North Palm Beach, Fl 33408

ARTICLE II
DURATION

This Corporation shall exist in perpetuity.

ARTICLE III
PURPOSE

The Corporation is organized for the purpose of engaging in any activity or business permitted under the Laws of the State of Florida or of the United States of America.

ARTICLE IV
CAPITAL STOCK

This Corporation is Authorized to issue five hundred (500) Shares of Capital Stock with a par value of One Dollar and no cents (\$.00) per Share.

ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT

The street address in this State of the initial registered office of the Corporation is 426 Northlake Drive, North Palm Beach, Florida 33408 and the name of the initial registered agent is Jacquelyn J. Davis.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 APR 20 AM 8:16

FILED

ARTICLE VI
INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of one (1) member. The number of Directors may be increased or decreased from time to time by the By-laws but shall never be less than one (1). The name and address of the initial Director is:

Jacquelyn J. Davis
426 Northlake Drive
North Palm Beach, Florida 33408

ARTICLE VII
INCORPORATOR

The name of the person signing these Articles of Incorporation is:

Jacquelyn J. Davis
426 Northlake Drive
North Palm Beach, Florida 33408

IN WITNESS WHEREOF, I have made and subscribed these Articles of Incorporation this 15th day of April, 1998.



Jacquelyn J. Davis

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

Before me, the undersigned authority, personally

appeared Jacquelyn J Davis, to me well known and known to me to be the person described in and who executed the foregoing Articles, and he acknowledged to and before me that he executed said Articles for the purpose therein expressed.

WITNESS my Hand and Official Seal this 15th day of April, 1998.

Dolores C Dirato
Notary Public, State of Florida

(Seal)

My commission Expires:

Identification:
Dla Drivers License
D120-428-63-730-0



DOLORES C DIRATO
My Commission CC528867
Expires Feb. 20, 2000

**CERTIFICATE DESIGNATING PLACE OF BUSINESS FOR SERVICE OF
PROCESS WITHIN THE STATE, NAMING AGENT UPON WHOM PROCESS MAY
BE SERVED**

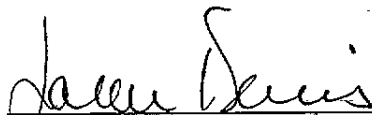
In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

THAT, ASSOCIATED TRANSCRIPTIONISTS, INC., desiring to organize under the laws of the State of Florida, with its principal offices as indicated in the Articles of Incorporation; has named Jacquelyn J Davis, at 426 Northlake Drive, North Palm Beach, Florida, 33408 as its Registered Agent to accept service of process within the State of Florida.

ACKNOWLEDGMENT

Having been named to accept service of process for the above- stated corporation, at the place designated by this Certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.

April 15, 1998



Jacquelyn J. Davis, Registered Agent
for ASSOCIATED TRANSCRIPTIONISTS, INC.

98 APR 20 AM 8:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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