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LAW OFFICES OF

Louis F. Sisson III*

A PROFESSIONAL ASSOCIATION

625 PRESIDENTIAL COURT, FORT MYERS, FLORIDA 33919

*BOARD CERTIFIED
REAL ESTATE ATTORNEY

TELEPHONE (941) 482-3521
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October 26, 1999

Florida Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

800003027748--9
-10/28/99-01040-027
*****70.00 *****70.00

Re: TROPICAL BILLING, INC.

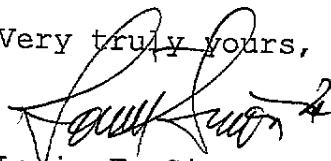
Gentlemen:

Enclosed for filing are the original and copy of the
Articles of Incorporation of Tropical Billing, Inc., containing
the acceptance of registered agent.

A check in the amount of \$70 also is enclosed for the
filing fee. Please return a copy of the filed document in the
envelope provided.

Thank you for your attention to this matter.

Very truly yours,



Louis F. Sisson, III
For the Firm

LFSIII/cas

Enclosures

cc: Ms. Donna Messier

FILED
99 OCT 28 AM 11:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

R. VARNADORE OCT 29 1999

ARTICLES OF INCORPORATION
OF
TROPICAL BILLING, INC.

FILED
99 OCT 28 AM 11:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, does hereby adopt the following articles of incorporation:

ARTICLE ONE

NAME

The name of the corporation shall be TROPICAL BILLING, INC.

ARTICLE TWO

CORPORATE DURATION

The corporation shall have perpetual existence commencing on the date of the filing of these articles with the Department of State.

ARTICLE THREE

PURPOSE OF CORPORATION

The general purposes for which the corporation is organized are:

1. To engage in the business of providing billing services for medical service providers.
2. To transact any other lawful business for which corporations may be incorporated under the Florida General Corporation Act.
3. To do such other things as are incidental to the foregoing or necessary or desirable in order to accomplish the foregoing.

ARTICLE FOUR

OFFICE

The principal office of the corporation shall be located at _
2606 SW 46 Street, Lehigh Acres, Florida 33971, and its mailing
address shall be the same.

ARTICLE FIVE

CAPITALIZATION

The aggregate number of shares which the corporation is
authorized to issue is 1,000. The shares shall be of a single
class, and shall have a par value of Ten Dollars (\$10.00) per
share.

ARTICLE SIX

SHAREHOLDER'S PREEMPTIVE RIGHTS

Each shareholder shall have the right to maintain their
fixed percentage of ownership in the corporation by purchasing
their proportionate share of any new stock issued by the
corporation.

ARTICLE SEVEN

S CORPORATION ELECTION

It is the intent of the incorporator that the corporation
qualify as an S corporation under Section 1361 of the Internal
Revenue Code and that such actions be taken by the appropriate
officers of the corporation to accomplish the compliance. The
corporation shall continue its business operations as an S
corporation until such time as the board of directors or
shareholders of the corporation elect otherwise.

ARTICLE EIGHT

REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the corporation is 2606 sw 46 Street, Lehigh Acres, Florida 33971, and the name of its initial registered agent at that address is DONNA MESSIER.

ARTICLE NINE

INITIAL BOARD OF DIRECTORS

The number of directors constituting the initial board of directors of the corporation is one (1). The name and address of each person who is to serve as a member of the initial board of directors is:

Name	Address
DONNA MESSIER	2606 SW 46 Street Lehigh Acres, Florida 33971

ARTICLE TEN

INCORPORATORS

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

Name	Address
DONNA MESSIER	2606 SW 46 Street Lehigh Acres, Florida 33971

ARTICLE ELEVEN

INDEMNIFICATION

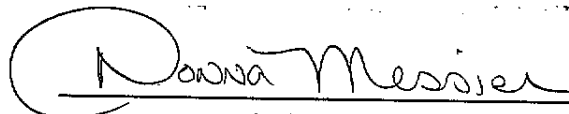
The corporation shall indemnify any officer, director or any former officer or director, to the full extent permitted by law.

ARTICLE TWELVE

AMENDMENT

The corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment to them, by a majority vote of the board of directors, and any right conferred upon the shareholders of the corporation is subject to this reservation.

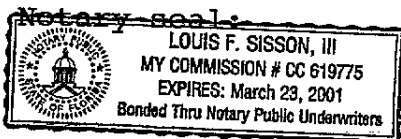
Executed by the undersigned at Fort Myers, Lee County, Florida, on October 26th, 1999.

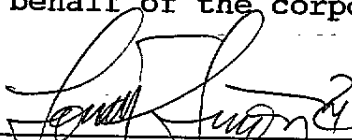


DONNA MESSIER

STATE OF FLORIDA
COUNTY OF LEE

26th The foregoing instrument was acknowledged before me this day of October, 1999, by DONNA MESSIER of TROPICAL BILLING, INC., a Florida corporation, on behalf of the corporation.




Notary Public, State of Florida
Louis F. Sisson III
Print commissioned name of Notary Public

Personally known X OR Produced identification _____
Type of identification produced _____

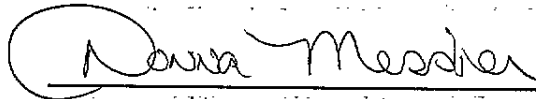
CERTIFICATE OF DESIGNATION
OF REGISTERED AGENT AND REGISTERED OFFICE

Pursuant to the provisions of Section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in

designating its registered office and registered agent in the State of Florida:

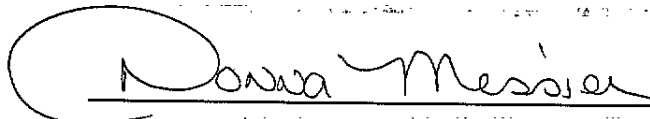
1. The name of the corporation is: TROPICAL BILLING, INC.
2. The name and street address of the registered agent and office is: DONNA MESSIER, 2606 SW 46 Street, Lehigh Acres, Florida 33971.

Dated this 26th day of October, 1999.

A handwritten signature in cursive script, reading "Donna Messier", is written over a horizontal line.

DONNA MESSIER

Having been named as registered agent and to accept service of process for the above named corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in that 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 position as registered agent.

A handwritten signature in cursive script, reading "Donna Messier", is written over a horizontal line.

DONNA MESSIER, Registered Agent