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LAW OFFICES  
OF  
STEVEN WARM  
BOCA CORPORATE CENTER  
201 CORPORATE BOULEVARD  
SUITE 215  
BOCA RATON, FLORIDA 33431

MEMBER OF  
FLAND NJ BAR

TELEPHONE (561) 995-7877  
TELEFAX (561) 995-7876

June 11, 1998

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

400002558864--7  
-06/12/98--01086--003  
\*\*\*\*337.50 \*\*\*\*337.50

In Re: COMMUNICATION GROUP, LLC

Dear Sir/Madam:

Enclosed is a check in the amount of \$337.50 and an original and one copy of the Articles of Organization for the above named corporation. Please file the original in your offices, certify and return to us one certified copy.

We are enclosing our check in the amount of \$337.50 covering:

\$285.00 filing fee  
\$52.50 certified copy

Sincerely,


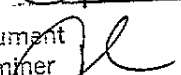
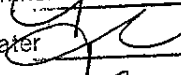



  
STEVEN WARM, ESQUIRE

Enclosure

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TALLAHASSEE, FLORIDA

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Name Availability	
Document Examiner	
Updater	
Updater Verifier	
Acknowledgment	
W. P. Verifier	



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

June 15, 1998

STEVEN WARM  
2101 CORPORATE BLVD., SUITE 215  
BOCA RATON, FL 33431

SUBJECT: COMMUNICATION GROUP, LLC  
Ref. Number: W98000013698

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The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

The document must contain the names and street addresses of the members or managers of the limited liability company.

Please list the complete principal's office address. This address must be a street address; a post office box is not acceptable.

The document must contain the entity's complete mailing address.

An affidavit is required pursuant to section 608.407(2), Florida Statutes, declaring the following: (1) the limited liability company has at least two members; (2) the actual amount of cash contributions; (3) the agreed value and a description of any property other than cash contributed; and (4) the total amount of cash or property anticipated to be contributed by the members.

The registered agent must sign accepting the designation.

We are enclosing the proper form(s) with instructions for your convenience.

If you have any questions concerning the filing of your document, please call (850) 487-6020.

Tammi Cline  
Document Specialist

Letter Number: 198A00033249

LAW OFFICES  
OF  
STEVEN WARM  
BOCA CORPORATE CENTER  
2101 CORPORATE BOULEVARD  
SUITE 215  
BOCA RATON, FLORIDA 33431

TELEPHONE (561) 995-7877  
TELEFAX (561) 995-7876

MEMBER OF  
FLAND NJ BAR

July 9, 1998

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

RE: Worldwide Communications Group, LC

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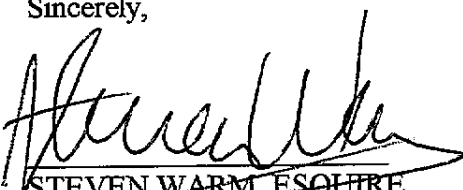
Dear Sir or Madam:

Please find herewith revised documents for filing for Worldwide Communications Group, LC. I believe our check for the filing fee was retained in your office.

I have also enclosed your deficiency letter for reference to corrections made.

Thank you for your courtesy.

Sincerely,

  
STEVEN WARM, ESQUIRE  
SW gmc

ARTICLES OF ORGANIZATION

**THE WORLDWIDE COMMUNICATION GROUP LIMITED LIABILITY COMPANY AGREEMENT**, dated as of *6/3*, 1998, by and between **KATHLEEN M. CARBERRY**, **STEPHEN M. GOLDING**, **JACK J. REYNOLDS** and **CHARLES BOURANIS** (or any respective nominees or designees), hereinafter referred to collectively as Members (the "Members").

**PRELIMINARY STATEMENT**

The Members desire to form a limited liability company (the "Company") under the Florida Limited Liability Company Act, F.S. 608.401 *et seq.*, as amended from time to time (the "Florida Act").

Accordingly, in consideration of the mutual promises made herein, the parties hereto agree as follows:

**ARTICLE I**

**General Provisions**

**Name.** The name of the Company is "**THE WORLDWIDE COMMUNICATION GROUP, LC**".

**Purposes.** The company has been organized (a) to engage in all aspects of the communications business; and (b) to conduct such other activities as are necessary or incidental to the foregoing purposes; and (c) to engage in any other activities permitted under applicable law. The company's immediate (but not necessarily exclusive) object shall be to enter into one or more agreements for the re-sale of telecommunication products and services.

**Period of Duration.** The period of duration for this entity shall be perpetual.

**Registered Office; Registered Agent.** The registered agent in the State of Florida is **STEVEN WARM, ESQUIRE**, Boca Corporate Center, 2101 Corporate Blvd., Suite 215, Boca Raton, Florida 33431, Telephone (561) 995-7877.

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**Principal office and Mailing Address.** The principal office is located at 2101 Corporate Blvd., Suite 215, Boca Raton, Florida 33431. The mailing address for the entity shall be the same.

**Members.** Kathleen M. Carberry, Stephen M. Golding and Charles Bouranis are the Managing Members of the Company.

The names and address of the Members are as follows:

<b><u>MEMBER</u></b>	<b><u>ADDRESS</u></b>
Kathleen Carberry	1800 NE 59th Street Ft. Lauderdale, Florida 33306
Stephen M. Golding	1475 W. Cypress Creek Rd., Suite 204 Ft. Lauderdale, Florida 33309
Jack J. Reynolds	3145 Reys Miller Road, Suite B Norcross, Georgia 30071
Charles Bouranis	c/o Promotion Marketing 220 Broadway, Suite 101 Lynnfield, Massachusetts 01940

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**Capital Contributions: Percentage Interests.** The Members shall make initial aggregate capital contributions to the Company totaling One Thousand (\$ 1,000.00) Dollars in the following proportions ("Percentage Interests"):

<b><u>Member</u></b>	<b><u>Capital Percentage Interest</u></b>
Kathleen M. Carberry	44%
Stephen M. Golding	22%
Jack J. Reynolds	17%
Charles Bouranis	17%

The Members shall be required to make additional capital contributions to the Company at the times and in the aggregate amounts determined by Members holding more than fifty (50%) percent of the aggregate Percentage Interests of the Members, which contributions shall be reflected in the Members' Percentage Interests.

**Restrictions On Transfer.** No Member shall have the right to sell, assign, pledge, transfer or otherwise dispose of all or any part of his or her interest in the Company without the written approval of the Managing Members, in their sole discretion. Any purported sale, assignment, transfer or other disposition of all or any part of an interest in the Company not in accordance with the foregoing shall be null and void and of no force or effect.

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## **ARTICLE II**

### **Management of Company**

The power to make decisions with regard to the day-to-day management of the Company shall be vested in the Managing Members, or such Members or officers as may from time to time hereinafter be designated as the Managing Members. Except as authorized by the Managing Members, the Members shall have no right or authority to act on behalf of the Company in connection with any matter. The Managing Members shall exercise their power in their capacity as Members, and there shall be no "manager" as defined in the Florida Act. The accountants for the company shall be **STANLEY ECKSTEIN, CPA**, 300 High Street, Medford, Massachusetts. Florida counsel to the company shall be **STEVEN WARM, ESQUIRE**, Boca Corporate Center, 2101 Corporate Blvd., Suite 215, Boca Raton, Florida 33164.

## **ARTICLE III**

### **Capital Accounts of Members And Operation Thereof**

**Definitions.** For the purpose of this Agreement, unless the context otherwise requires:

(a) "Code" means the United States Internal Revenue Code of 1986, as amended.

(b) "Net Income Or Net Loss", as appropriate, means, for any period, the taxable income or tax loss of the Company for such period for Federal income tax purposes as determined by the Company's independent public accountants taking into account any separately stated items, increased by the amount of any tax-exempt income of the Company during such period and decreased by the amount of any Code Section 705(a)(2)(B) expenditures (within the meaning of Treasury Regulation Section 1.704-1 (b)(2)(iv)(i) of the Company; provided however, that Net Income or Net Loss of the Company shall be computed without regard to the amount of any items of gross income, gain, loss, or deduction that are specially allocated pursuant to Sec. 3.04. In the event that the Capital Accounts are adjusted pursuant to Sec. 3.02(b), the Net Income or Net Loss of the Company (and the constituent items of income, gain, loss and deduction) realized thereafter shall be computed in accordance with the principles of Treasury Regulation Section 1.704-1(b)(2)(iv)(g).

(c) "Section 704(c) Property" means any Company property that is revalued pursuant to Sec. 3.02(c) of this Agreement if the fair market value of such property differs from its adjusted basis as of the date of such revaluation.

Sec. 3.02. **Capital Accounts.**

(a) There shall be established for each Member on the books of the Company a capital account (a "Capital Account"), which shall be maintained and adjusted as required in Section 704(b) and the Treasury regulations promulgated thereunder. The Capital Account of a Member shall be credited with (i) the amount of all cash capital contributions by such Member to the Company and (ii) the fair market value of any property contributed by such Member (net of any liabilities secured by such property that the Company is considered to assume or take to under Section 752 of the Code). The Capital Account of a Member shall be increased by the amount of

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any Net Income (or items of gross income) allocated to such Member pursuant to Secs. 3.03 and 3.04, and decreased by (i) the amount of any Net Loss (or items of loss or deduction) allocated to such Member pursuant to Secs. 3.03 and 3.04, (ii) the amount of any cash distributed to such Member pursuant to Article V and (iii) the fair market value of any asset distributed in kind to such Member (net of any liabilities secured by such asset that such Member is considered to assume or take subject to under Section 752 of the Code). The Capital Account of the Member shall be adjusted appropriately to reflect any other adjustment required pursuant to Treasury Regulation Section 1.704-1 or 1.704-2.

(b) Upon the occurrence of any event specified in Treasury Regulation Section 1.704-1(b)(2)(iv)(f), the Managing Members may cause the Capital Accounts of the Members to be adjusted to reflect the fair market value of the Company's assets at such time (as determined by the Managing Members) in accordance with such Regulation.

(c) The Managing Members shall at all times maintain a positive Capital Account balance at least equal to one percent (1%) of the sum of the positive Capital Account balances of the members. The Managing Members shall make additional capital contributions to the Company, if any, as are necessary to comply with Sec. 3.02(c).

Sec. 3.04. **Special Allowances.**

(a) **Section 704(b) Allocation Limitations.** Notwithstanding Sec. 3.03, special allocations of Net Income, Net Loss, specific items of income, gain, loss or deduction may be required for any fiscal year (or other period) as follows:

(i) **Minimum Gain Chargeback.** The Company shall allocate items of income and gain among the Members at such times and in such amounts as necessary to satisfy the "qualified income offset" requirement within the meaning of Treasury Regulation Section 1.704-2(f) and 1.704-2(i)(4).

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(ii) **Qualified Income Offset.** The Company shall specially allocate Net Loss and items of income and gain when and to the extent required to satisfy the "qualified income offset" requirements within the meaning of Treasury Regulation Section 1.704-1(b)(2)(ii)(d).

(b) **Adjustment of Allocations.** In the event that the Managing Members reasonably determines that the allocations otherwise required pursuant to Sec. 3.03 or Sec. 3.04 would not properly reflect the economic arrangement of the Members or would otherwise cause any inequitable or onerous result for any Member, then, notwithstanding any provision in this Agreement to the contrary, the Managing Members may adjust such allocations in such manner as they reasonably determine to be required to prevent such result.

Sec. 3.05. **Allocation Of Income and Loss For Tax Purposes.** The Company's ordinary income and losses, capital gains and losses and other items as determined for Federal income tax purposes (and each item of income, gain, loss or deduction entering into the computation thereof) shall be allocated to the Members in the same proportions as the corresponding "book" items are allocated pursuant to Secs. 3.03 and 3.04. Notwithstanding the foregoing sentence, Federal income tax items relating to any Section 704(c) Property shall be allocated among the Members in accordance with Section 704(c) of the Code and Treasury Regulation Section 1.704-1(b)(2)(iv)(g) to take into account the difference between the fair market value and the tax basis of such Section 704(c) Property as of the date of its revaluation pursuant to Sec. 3.02(c) of this Agreement. Items described in this Sec. 3.05 shall neither be credited nor charged to the Member Capital Accounts.

Sec. 3.06. **Determination by the Managing Members of Certain Matters.** All matters concerning valuations and the allocation of taxable income, deductions, credits, Net Income and Net Losses among the Members, including taxes thereon and accounting procedures, not expressly provided for by the terms of this Agreement, shall be equitably

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determined in good faith by the Managing Members, whose determination shall be final, conclusive and binding as to all of the Members.

Sec. 3.07. **Adjustments By The Managing Members To Take Account Of Interim Year Events.** In the event that a Member shall be admitted to, or shall withdraw from, the Company other than at the end of the Company's fiscal year, allocations among the Members and accounting procedures shall be equitably determined in good faith by the Managing Members, whose determination shall be final, conclusive and binding as to all of the Members.

Sec. 3.08. **Initial Capital-Profits and Losses.** The initial capital of the company shall be provided by the Members in proportion to their percentage interests as herein above provided. Any additional contributions and all profit and losses shall be allocated in the same proportions.

#### **ARTICLE IV**

##### **Tax Returns, Reports To Members**

Sec. 4.01. **Filing Of Tax Returns.** The Managing Members, at the Company's expense, shall prepare and file, or cause the accountants of the Company to prepare and file, a Federal information tax return in compliance with Section 6031 of the Code and any required state and local income tax and information returns for each tax year of the Company.

Sec. 4.02. **Reports To Current And Former Members.** Within ninety (90) days after the end of each fiscal year, the Company shall prepare and mail, or cause its accountants to prepare and mail, to each Member and, to the extent necessary, to each former Member (or his or her legal representative), a report setting forth in sufficient detail the information required to enable such Member or former Member (or his or her legal representative) to prepare his or her federal, state and local tax returns in accordance with the laws, rules and regulations then prevailing.

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Sec. 4.03. **Tax Matters Partner** The Managing Members shall be designated on the Company's annual federal information tax return as the Tax Matters Partner of the Company for purposes of Section 6231(a)(7) of the Code. Each person (for purposes of this Sec. 4.03, called a "Pass-Thru Member") that holds or controls an interest as a Member on behalf of, or for the benefit of another person or persons, or which Pass-Thru Member is beneficially owned (directly or indirectly) by another person or persona shall, within thirty (30) days following receipt from the Tax Matters Partner of any notice, demand, request for information or similar document, convey such interests through such Pass-Thru Member. In the event the Company shall be the subject of an income tax audit by any federal, state or local authority, to the extent the Member is treated as an entity for purposes of such audit, including administrative settlement and judicial review, the Tax Matters Partner shall be authorized to act for and its decision shall be final and binding upon, the Company and each Member thereof. All expenses incurred in connection with any such audit, investigation, settlement or review shall be borne by the Company.

**ARTICLE V**

**Distributions**

Distributions shall be made to the Members at the times and in the aggregate amounts determined by the Managing Members. Notwithstanding the foregoing, distributions made in connection with a sale of all or substantially all the Company's assets or a liquidation of the Company shall be made in accordance with the Members' Capital Account balances.

**ARTICLE VI**

**Admission Of Additional Of Substitute Members**

No additional Member or substitute Member (including a new or additional Managing Member or substitute Managing Member) shall be admitted to the Company

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electd) without the written approval of the Managing Members, in their sole discretion and confirmed by the vote of the Members. Notwithstanding the foregoing, however, the members, by a majority vote, may replace the Managing Members and elect new or substituted Managing Members provided, however, that prior to such approval, such Members shall have considered, with the advice of legal counsel, the estate tax consequences of such approval under federal and state law.

#### **ARTICLE VII**

##### **Liability Of Members**

The Members shall not have any liability for the obligations or liabilities of the Company except to the extent expressly provided in the Florida Act.

#### **ARTICLE VIII**

##### **Death Or Incompetency Of A Member**

If a Member dies or a court of competent jurisdiction adjudges him or her to be incompetent to manage his or her person or property, such Member's rights and powers as a Member shall terminate, except with respect to his or her beneficial interest in his or her Capital Account. In that connection, such Member's executor, administrator, guardian, conservator or other legal representative shall have only the economic right and powers of such Member, and no voting rights, unless admitted to the Company as a substitute Member pursuant to Article VI.

#### **ARTICLE IX**

##### **Dissolution**

The Company shall continue to exist notwithstanding the occurrence of any event which terminates the continued membership of a Member in the Company; provided, however,

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that the Company shall be dissolved and its affairs shall be wound up upon the earliest to occur of (a) the unanimous written approval of the Members, (b) bankruptcy of any Members, unless, within ninety (90) days after such bankruptcy, a "majority in interest" of the remaining Members (as such term is defined in Rev. Proc.94-46) shall elect to continue the Company, or (c) when 180 days have elapsed without demonstrative profitability.

## **ARTICLE X**

### **Miscellaneous**

Sec. 10.01. **Amendments.** This Agreement may be amended only by a written instrument executed by all the Members.

Sec. 10.02. **Benefits Of Agreement.** None of the provisions of this Agreement shall be for the benefit of or enforceable by any creditor of the Company or of any Member.

Sec. 10.03. **Integration.** This Agreement constitutes the entire Agreement among the parties hereto pertaining to the subject matter hereof and supersedes all prior Agreements and understandings of the parties in connection herewith.

Sec. 10.04. **Headings.** The titles of Sections of this Agreement are for convenience of reference only and shall not define or limit any of the provisions of this Agreement.

Sec. 10.05. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be considered an original, and all of which shall together constitute but one and the same instrument.

Sec. 10.06. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida, without giving effect to conflict of law principles of such State.

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**ARTICLE XI**

Kathleen M. Carberry shall be responsible to procure and furnish the full-time services of Robert Baumann. Should she at any time fail to do so, her interest shall be void and she shall cease to be a member forthwith

**ARTICLE XII**

No member and no person who is in any way affiliated with and subject to a member's direction shall engage in any activity, business or personal that is in conflict with the company's, divert business, customers or suppliers from the company or utilize the company's customer lists, files and records for any purpose other than company business.

**IN WITNESS WHEREOF**, the undersigned have duly executed this Limited Liability Company Agreement as of the \_\_\_\_\_ day of \_\_\_\_\_, 1998.

**MEMBERS:**

  
Kathleen M. Carberry (Kathleen)

\_\_\_\_\_  
Stephen M. Golding

\_\_\_\_\_  
Jack J. Reynolds

\_\_\_\_\_  
Charles Bouranis

\_\_\_\_\_  
Mark Lansky

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**ARTICLE XI**

Kathleen M. Carberry shall be responsible to procure and furnish the full-time services of Robert Baumann. Should she at any time fail to do so, her interest shall be void and she shall cease to be a member forthwith.

**ARTICLE XII**

No member and no person who is in any way affiliated with and subject to a member's direction shall engage in any activity, business or personal that is in conflict with the company's, divert business, customers or suppliers from the company or utilize the company's customer lists, files and records for any purpose other than company business.

**IN WITNESS WHEREOF**, the undersigned have duly executed this Limited Liability Company Agreement as of the      day of      , 1998.

**MEMBERS:**

\_\_\_\_\_  
Kathleen M. Carberry

\_\_\_\_\_  
Stephen M. Golding

\_\_\_\_\_  
Jack J. Reynolds

\_\_\_\_\_  
Charles Bouranis

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IN WITNESS WHEREOF, the undersigned have duly executed this Limited Liability Company Agreement as of the      day of      , 1998.

**MEMBERS:**

\_\_\_\_\_  
Kathleen M. Carberry

\_\_\_\_\_  
Stephen M. Golding

  
\_\_\_\_\_  
Jack F. Reynolds

\_\_\_\_\_  
Charles Bouranis

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**ARTICLE XII**

No member and no person who is in any way affiliated with and subject to a member's direction shall engage in any activity, business or personal that is in conflict with the company's, divert business, customers or suppliers from the company or utilize the company's customer lists, files and records for any purpose other than company business.

**IN WITNESS WHEREOF**, the undersigned have duly executed this Limited Liability Company Agreement as of the 20th day of July 1998.

**MEMBERS:**

\_\_\_\_\_  
Kathleen M. Carberry

\_\_\_\_\_  
Stephen M. Golding

\_\_\_\_\_  
Jack J. Reynolds

Charles Bouranis  
Charles Bouranis

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**CERTIFICATE OF DESIGNATION OF  
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 608.415 or 608.507, FLORIDA STATUTES, THE UNDERSIGNED LIMITED LIABILITY COMPANY SUBMITS THE FOLLOWING STATEMENT TO DESIGNATE A REGISTERED OFFICE AND REGISTERED AGENT IN THE STATE OF FLORIDA.

1. The name of the limited liability company is:

**THE WORLDWIDE COMMUNICATIONS GROUP, LLC.**

2. The name and the Florida street address of the registered agent are:

**STEVEN WARM, ESQUIRE  
Boca Corporate Center  
2101 Corporate Blvd., Suite 215  
Boca Raton, Florida 33431**

*Having been named as registered agent and to accept service of process for the above stated limited liability company 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 position as registered agent.*

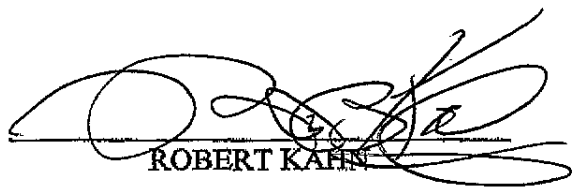
  
**STEVEN WARM, ESQUIRE**

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**AFFIDAVIT OF MEMBERSHIP AND CONTRIBUTIONS**

The undersigned member or authorized representative of a member of THE WORLDWIDE COMMUNICATIONS GROUP, LLC, certifies:

- 1) the above named limited liability company has at least two members;
- 2) the total amount of cash contributed by the members is \$ 22,500.00
- 3) if any, the agreed value of property other than cash contributed by members is \$ 0;
- 4) the total amount of cash and property contributed and anticipated to be contributed by members is \$ 22,500.00

  
ROBERT KAHN

( In accordance with section 608.408(3), Florida Statutes, the execution of this affidavit constitutes an affirmation under penalties of perjury that the facts stated herein are true.)

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