ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION

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Federal Express

March 7, 2001

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

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YAK COMMUNICATIONS (AMERICA), INC.

Ladies and Gentlemen:

Enclosed herein are the original Articles of Incorporation on behalf of the captioned company. Also enclosed is a check in the amount of \$78.75 to cover the requisite filing fee, registered agent fee and certified copy fee. Please return the certified copy of the Articles of Incorporation to me in the enclosed prepaid Federal Express envelope. If you have any questions please call me at (305) 860-7362.

Sincerely

Margaret O'Q. Kyd

Legal Assistan

MOR

cc: Charles Zwebner (w/enc)

MOR/C_LTRCOV/347765/013430.0002

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LAHASSE FLORID:

INC.

ARTICLES OF INCORPORATION OF YAK COMMUNICATIONS (AMERICA), INC.

ARTICLE I - NAME AND BUSINESS ADDRESS

The name of this Corporation is Yak Communications (America), Inc. Its principal office address and business mailing address is 55 Town Centre, #610, Scarborough, Ontario, Canada M1P 4X4.

ARTICLE II - DURATION

The Corporation shall have a perpetual existence.

ARTICLE III - PURPOSE

The purpose of this Corporation is to engage in any activities or business permitted under the Laws of the United States and Florida.

ARTICLE IV - CAPITAL STOCK

The maximum number of shares which this Corporation is authorized to have outstanding at any time is 10,000 shares of common stock, having a par value of \$.01 per share.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation shall be 2601 South Bayshore Drive, Suite 1600, Miami, Florida 33133, and the initial registered agent of this Corporation at such office shall be Dennis J. Olle, Esq., who upon accepting this designation agrees to comply with the provisions of Chapters 48 and 607, Florida Statutes as amended from time to time, with respect to keeping an office open for service of process.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of one member. The number of directors may be increased or decreased from time to time by vote of the Board of Directors, but in no case shall the number of directors be less than one nor more than nine. The name and address of the director constituting the initial Board of Directors is:

Name

Address

Charles Zwebner

55 Town Centre, #610 Scarborough, Ontario, Canada M1P 4X4

ARTICLE VII - INCORPORATOR

The name and street address of the person signing these Articles of Incorporation is:

Name

Address

Dennis J. Olle, Esq.

Adorno & Zeder, P.A. 2601 South Bayshore Drive Suite 1600 Miami, Florida 33133

Dennis J. Olle, Esq., Incorporator

STATE OF FLORIDA

) SS:

COUNTY OF MIAMI-DADE

The foregoing Articles of Yak Communications (America), Inc., were acknowledged before me this 7 day of March, 2001 by Dennis J. Olle, as Incorporator, who is personally known to me.

Notary Public, State of Florida

My Commission Expires:



(seal)

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for Yak Communications (America), Inc., at the place designated in the Articles of Incorporation, Dennis J. Olle, Esq. agrees to act in this capacity and is familiar with, and accepts, the obligations of such position, and agrees to comply with the provisions of Section 48.091, Florida Statutes, relative to keeping open such office.

Dated: March 7, 2001