P0/0000774/8 TRANSMITAL LETTER

BEST QUICK TAX RETURNS 310 1/2 S. BUMBY AVE. ORLANDO, FL 32803 (407) 896-7921

TAM ENCLOSING A CHECK OF \$70 DOLLARS. PLEASE SEND ME A STAMPED COPY OF THE ARTICLE OF INCORPORATION.

THANK YOU.

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ARTICLES OF INCORPORATION

The undersigned Incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I: NAME

TELECOMMUNICATIONS & SERVICES OF ORLANDO, INC.

ARTICLE II: PRINCIPAL OFFICE

13524 LAKE VINNING DR Apt 14202 ORLANDO, FL 32821 FILED

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SECRETARY OF STATE
AND ANASSES ELIGIBLE

ARTICLE III: SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

COMMON STOCK- 100 SHARES NO PAR VALUE CARLOS J. SANCHEZ - 100 SHARES

ARTICLE IV: INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

CARLOS J. SANCHEZ 13524 LAKE VINNING DR ORLANDO, FL 32821

ARTICLE V: INCORPORATORS

The name and street address of the Incorporator to these Articles of Incorporation is:

PABLO A. RODRIGUEZ, CPA 310 1/2 S. BUMBY AVE. ORLANDO, FL 32803

ARTICLE VI: DIRECTORS

The company will be run by the board of directors. The directors are:

CARLOS J. SANCHEZ - PRESIDENT

ARTICLE VII: NATURE OF BUSINESS

The corporation will engage in the business of Sale of Long Distance Telephone Services. The foregoing purposes and activities will be interpreted as examples only and not as limitations, and nothing therein shall be deemed as prohibiting the corporation from engaging in any lawful act or activity permitted in the United States, The State of Florida or any other state, country, territory or nation.

The undersigned Incorporator has executed these Articles of Incorporation this 30th day of July 2001.

signature

Address for:

CARLOS J. SANCHEZ 13524 LAKE VINNING DR Apt 14202 ORLANDO, FL 32821

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/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 THE REGISTERED OFFICE/ REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. THE NAME OF THE CORPORATION IS:

Telecomunication & Services of Orlando, Inc

2. THE NAME AND ADDRESS OF THE REGISTERED AGENT AND OFFICE IS:

Carlos J. Sanchez ARETARY B. 13524 Lake Vinning Dr. Apt 1420 P. R. Orlando, Fl 32821

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION 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.

1 Sancla SIGNATURE

07/30/01 DATE