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Account Name : RICARDO BAJANDAS, P.A.  
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FAX AUDIT NUMBER H 07000135398-3

ARTICLES OF INCORPORATION  
OF  
PREMIUM VOIP SERVICES, INC.

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

ARTICLE I

The name of the corporation is PREMIUM VOIP SERVICES, INC., (the "Corporation").

ARTICLE II

The Corporation is organized for the purpose of transacting any and all lawful business for which corporations may be formed under the Florida Business Corporation Act, and all amendments and supplements thereto, or any law enacted to take the place thereof (collectively, the "Act").

ARTICLE III

The Corporation is authorized to issue Ten Thousand (10,000) shares of voting common stock, with a par value of \$1.00 per share. The transfer of these shares will be governed by the bylaws of the corporation.

ARTICLE IV

The address of the principal office of the Corporation, and its mailing address, is 1000 Brickell Avenue, Suite 1020, Miami, FL 33131.

ARTICLE V

The street address of the Corporation's initial registered office is 1000 Brickell Avenue, St. 1020, Miami, Florida 33131 and the name of the initial registered agent at such office is the law office of Villanueva, Bajandas & Liebegott, LLP.

Preparer:

Ricardo Bajandas, Esq.

Villanueva, Bajandas & Liebegott, LLP

1000 Brickell Ave, Suite 1020

Miami, Florida 33131

Ph: (305)377-0809

FL BAR NO. 0987750

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office of Villanueva, Bajandas & Liebegott, LLP.

ARTICLE VI

The Corporation shall indemnify, and advance expenses to, to the fullest extent authorized or permitted by the Act, any person made, or threatened to be made, a party to any action, suit or proceeding by reason of the fact that he is or was a director or officer of the Corporation or is or was serving at the request of the Corporation as a director or officer of another corporation. Unless otherwise expressly prohibited by the Act, and except as otherwise provided in the foregoing sentence, the Board of Directors of the Corporation shall have the sole and exclusive discretion, on such terms and conditions as it shall determine, to indemnify, or advance expenses to, any person made, or threatened to be made, a party to any action, suit, or proceeding by reason of the fact that he is or was an employee or agent of the Corporation, or is or was serving at the request of the Corporation as an employee or agent of another corporation, partnership, joint venture, trust or other enterprise. Except for any person who is or was a director or officer of the Corporation, or any person who is or was serving at the request of the Corporation as a director or officer of another corporation, no employee or agent of the Corporation may apply for indemnification or advancement of expenses to any court of competent jurisdiction.

ARTICLE VII

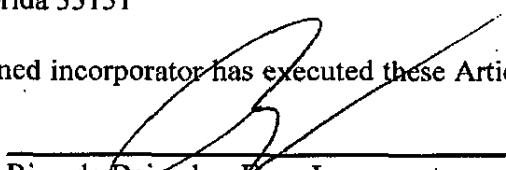
The name and address of the incorporator of the Corporation is Ricardo Bajandas, Villanueva, Bajandas & Liebegott, LLP, 1000 Brickell Ave, Suite 1020, Miami, Florida 33131.

ARTICLE VIII

The following shall be the initial officers of the Corporation:

Lucrecia Maria Perez Espana – President and Secretary  
1000 Brickell Avenue, Suite 1020  
Miami, Florida 33131

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation as of the 17 day of May, 2007.

  
Ricardo Bajandas, Esq., Incorporator

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ACCEPTANCE BY REGISTERED AGENT

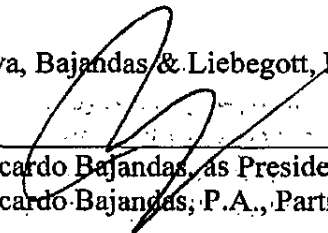
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Having been named to accept service of process for PREMIUM VOIP SERVICES, INC., at the place designated in the articles of incorporation: (i) I agree to act in this capacity; (ii) I agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties; and (iii) I accept the duties and obligations of acting as registered agent pursuant to Section 607.0505 of the Florida Business Corporation Act.

Dated as of the 17 day of May, 2007.

Villanueva, Bajandas & Liebegott, LLP

BY:

  
Ricardo Bajandas, as President of  
Ricardo Bajandas, P.A., Partner

Dated as of the 17 day of May, 2007.

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