

P96000008733
HELLER & HELLER, P.A.

WILLIAM ADAM HELLER
SHILLY SOLOMON HELLER, OF COUNSEL

(954) 340-0037
FAX: (954) 340-0205

BARNETT BANK CENTER
3200 UNIVERSITY DRIVE
SUITE 200
CORAL SPRINGS, FL 33066

January 12, 1996

100001689391
-01/16/96--01037--006
****122.50 ****122.50

DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
PO BOX 6327
Tallahassee, Florida 32314

Re: Value Telecom, Inc.

Dear Madam/Sir:

Enclosed are the original and one copy of the Articles of Incorporation for the above named proposed Florida corporation. Also enclosed is a check in the amount of \$122.50 representing the fees for filing and a certified copy.

Thank you for your assistance in this matter.

Sincerely,

William A. Heller
WILLIAM A. HELLER

/rc
enc

W96-1361
cc678
cc621
cc671

178-96
TB

RECEIVED
JAN 24 AM 11:14
DEPT. OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

January 18, 1996

HELLER & HELLER P A
C/O WILLIAM A. HELLER
3200 UNIVERSITY DRIVE STE 200
CORAL SPRINGS, FL 33065

SUBJECT: VALUE TELECOM, INC.
Ref. Number: W96000001361

We have received your document for VALUE TELECOM, INC. and check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

You must list at least one incorporator with a complete business street address.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6878.

Terri Buckley
Corporate Specialist

Letter Number: 096A00002263

LAW OFFICES

HELLER & HELLER, P.A.

WILLIAM ADAM HELLER
SHELLEY SOLOMON HELLER, OF COUNSEL

(954) 340-0037
FAX: (954) 340-0295

BARNETT BANK CENTER
3200 UNIVERSITY DRIVE
SUITE 200
CORAL SPRING, FL 33065

January 23, 1996

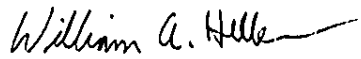
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
PO BOX 6327
Tallahassee, Florida 32314

Re: Value Telecom, Inc.

Dear Sheldon or Terri Buckley:

Enclosed are the original and one copy of the Articles of Incorporation that have been fully executed by the incorporator as per the request stated in your letter of January 18, 1996.

Sincerely,



WILLIAM A. HELLER

WAH/rc
enclosure

ARTICLES OF INCORPORATION

OF

VALUE TELECOM, INC.

ARTICLE I. CORPORATE NAME.

The name of this corporation is Value Telecom, Inc.

ARTICLE II. PRINCIPAL OFFICE.

The principal place of business and mailing address of this corporation are 1451 W. Cypress Creek Road, Suite 211, Fort Lauderdale, Florida 33309.

ARTICLE III. NATURE OF BUSINESS.

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, The State of Florida or any other state, country, territory or nation.

ARTICLE IV. CAPITAL STOCK.

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 10,000 shares of common stock having \$1.00 par value per share.

ARTICLE V. REGISTERED AGENT AND OFFICE.

The name and address of the registered agent is Mr. Mark Solomon 1451 W. Cypress Creek Road, Suite 211, Fort Lauderdale, Florida, 33309.

ARTICLE VI. TERM OF EXISTENCE.

The corporation is to exist perpetually.

ARTICLE VII. OFFICERS AND DIRECTORS

The corporation shall have one officer and one director, initially. The name and street address of the initial officer and director who shall hold office for the first year of the corporation, or until his successor is elected or appointed is:

Mark Solomon
Vice President

1451 W. Cypress Creek Road
Suite 211, Ft. Laud, FL 33309

F. Paul Silicato
Vice President

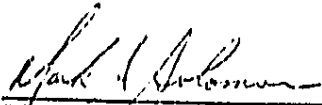
1451 W. Cypress Creek Road
Suite 211, Ft. Laud, FL 33309

ARTICLE VIII. INCORPORATOR.

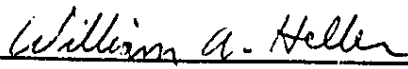
The name(s) and street address(es) of the incorporator(s) to these articles of incorporation are William A. Heller, 3200 University Drive, Suite 200, Coral Springs, Florida 33065.

IN WITNESS WHEREOF, the undersigned agent of Value Telecom, Inc. has herunto set their hand and seal of Value Telecom, Inc., on January , 1996.

VALUE TELECOM, INC.



Its Agent, Mark Solomon



Incorporator, William A. Heller

Pursuant to the provisions of F.S. 607.0501, 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 Value Telecom, Inc.
2. The name of the registered agent is Mark Solomon
3. The address of the registered agent/registered office is 1451 West Cypress Creek Road, Suite 211, Fort Lauderdale, Florida 33309.

Acceptance

Having been named as registered agent and designated to accept service of process for the above corporation, 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.

Mark A. Solomon
By: Mark Solomon

Date: