

TAX AND CONSULTING SERVICE, Inc.

ACCOUNTING • TAX PLANNING • PAYROLL • TAX PREPARATION • ESTATE PLANNING • IRS AUDITS

979 CROTON ROAD • MELBOURNE, FLORIDA 32938 • (407) 283-0402 • FAX (407) 283-0400

DOUGLAS D. ROCCAFORE, J.D.
Member: California Bar
Accredited Tax Advisor

February 1, 1996

ADRIANE L. ROCCAFORE, M.B.
Member: NAIP
Tax and Accounting

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

VIA AIRBORNE EXPRESS

8000001706700
-02/05/96--01099--019
*****70.00 *****70.00

Re: J & W LIQUIDATORS, INC.

Gentlemen:

Enclosed are:

1. Original and one copy of Articles of Incorporation for the above named entity.
2. Check in the amount of \$70.00 for filing fees and Registered Agent designation.
3. Pre-paid Airborne Express Airbill and Envelope.

Please file the original Articles and return one copy with your filing verification in the Airborne Express package enclosed.

Thank you for your courtesy and special handling of these Articles. If you have any questions, please contact our office.

Sincerely,

ADRIANE L. ROCCAFORE
For the Firm

FILED
96 FEB -5 PM 1:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Enclosures

cc: B.L. Walters

B. REGISTER FEB 9 1996

ARTICLES OF INCORPORATION

The undersigned Incorporator, for the purpose of forming a corporation under the laws of The State of Florida, hereby adopts the following Articles of Incorporation:

ARTICLE I

The name of the corporation shall be:

J & W LIQUIDATORS, INC.

ARTICLE II

The principal place of business and mailing address of this corporation shall be:

P. O. BOX 56-0312
ROCKLEDGE, FLORIDA 32956-0312

ARTICLE III

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

Five Thousand (5000) Shares

At No Dollar (\$0.00) Par Value.

All of said authorized shares of stock shall be of one class.

RECEIVED
FEB - 5 - 1969
STATE OF FLORIDA
TALLAHASSEE

ARTICLE IV

The name and address of the Initial Registered Agent of this corporation is:

BILLY LEE WALTERS
1228 WALNUT GROVE WAY
ROCKLEDGE, FLORIDA 32955-4630

ARTICLE V

The general nature of the business and the objects and purposes proposed to be transacted and carried on by this corporation are:

To do any or all of the things permitted
or provided by the laws of The State of Florida
and to the extent permitted and provided by
said laws.

ARTICLE VI

This corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter prescribed by law. Every such amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved, at a shareholders meeting, by a majority of the shares entitled to vote thereon, unless all of said directors and all of said shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE VII

The private property of the shareholders of this corporation shall not be subject to the payment of the debts of this corporation to any extent whatsoever. This corporation shall have a first lien on the shares of its shareholders and upon the dividends due them for any indebtedness, of such shareholders, to this corporation

ARTICLE VIII

The name and street address of the Incorporator to these Articles of Incorporation, who shall also serve as the Initial Director of this Corporation, is:

BILLY LEE WALTERS
P. O. BOX 56-0312
ROCKLEDGE, FLORIDA 32956-0312

THE UNDERSIGNED INCORPORATOR has executed these Articles of Incorporation this 01 day of February, 1996.

Billy Lee Walters
BILLY LEE WALTERS

ACKNOWLEDGEMENT

Having been named as the Initial Registered Agent to accept service of process, at the place designated, for the above named corporation, in the foregoing Articles of Incorporation, I hereby accept this 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.

Dated February 01, 1996.

Billy Lee Walters
BILLY LEE WALTERS
Registered Agent For
J & W LIQUIDATORS, INC.

FILED
96 FEB -5 PM 1:20
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TACS**TAX AND CONSULTING SERVICE, Inc.**

ACCOUNTING • TAX PLANNING • PAYROLL • TAX PREPARATION • ESTATE PLANNING • IRS AUDITS

979 CROTON ROAD • MELBOURNE, FLORIDA 32935 • (407) 253-0402 • FAX (407) 253-0400

DOUGLAS D. ROCCAFORE, J.D.
Member: California Bar
Accredited Tax AdvisorADRIANE L. ROCCAFORE, M.S.
Member: NAIP
Tax and Accounting**P96000012720**Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399**400001002744**
-05/01/96--01024--019
*****35.00 *****35.00Re: J & W LIQUIDATORS, INC.
Document No. P96000012720

Gentlemen:

Enclosed are:

1. Original and one copy of Certificate of Amendment To Articles of Incorporation of J & W LIQUIDATORS, INC., changing the corporate name to J & W COMMUNICATIONS, INC.
2. Check in the amount of \$35.00 for filing fees.

Please file the original Certificate and return one copy with your filing verification in the envelope enclosed.

Thank you for your courtesy. If you have any questions, please contact our office.

Sincerely,

ADRIANE L. ROCCAFORE
For the Firm

Enclosures

FILED
96 APR 29 AM 10:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA*Name Change*
5/8/96
DC

CERTIFICATE OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF
J & W LIQUIDATORS, INC.

Number: P96000012720

FILED
56 APR 29 AM 10:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

J & W LIQUIDATORS, INC., a Florida corporation, under its corporate seal and the hands of its President, BILLY L. WALTERS, and its Secretary, VIVIAN A. JASTRUBO, hereby certifies that:

1. The Board of Directors of the Corporation, at a Special Meeting called and held on April 17, 1996, adopted the following Resolution:

BE IT RESOLVED that the Board of Directors deems it advisable and hereby declares it to be advisable that Article I of the Articles of Incorporation be amended, changed and altered so as to read as follows:

"The name of this corporation is:

J & W COMMUNICATIONS, INC."

2. A Special Meeting of the Shareholders of the Corporation was called by the Board of Directors and held on April 17, 1996. At said Special Meeting of the Shareholders, the above given Amendment to the Articles of Incorporation was duly adopted by the unanimous vote of the Shareholders.

IN WITNESS WHEREOF, the Corporation has caused this Certificate to be signed in its name by its President and its Corporate Seal affixed hereto and attested by its Secretary, this 24th day of April, 1996.

J & W LIQUIDATORS, INC.

By: Billy L. Walters, President
BILLY L. WALTERS, President

ATTEST:

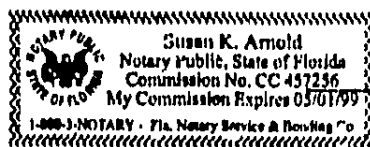
Vivian A. Jastrubo
VIVIAN A. JASTRUBO, Secretary

(Corporate Seal)

STATE OF FLORIDA
COUNTY OF BREVARD

On this day personally appeared before me, BILLY L. WALTERS, and VIVIAN A. JUSTRUBO, who are personally known to me, and who are known to me to be the President and Secretary of J & W LIQUIDATORS, INC., a Florida corporation, and they acknowledged that they executed the foregoing Certificate as such officers, for and on behalf of the Corporation, after having been duly authorized to do so, and upon their oath.

24th WITNESS my hand and official seal at Melbourne, Brevard County, Florida, this
of April, 1996.



Susan K. Arnold
SUSAN K. ARNOLD, Notary Public