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1201 HAYS STREET
TALLAHASSEE, FL 32301-1607
904-221-1000

800-241-1000



PRODUCT NAME: TELECOMMUNICATIONS SERVICES ACCOUNT NO. : 072100000032

REFERENCE : 970430 10473A

AUTHORIZATION :

COST LIMIT : \$ PREPAID

ORDER DATE : May 30, 1996

ORDER TIME : 10:32 AM

ORDER NO. : 970430

CUSTOMER NO: 10473A

CUSTOMER: Michael A. Fischler, Esq
FISCHLER & FRIEDMAN, P.A.

116 Southeast 6th Court

Ft. Lauderdale, FL 33301

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DIVISION
MAY 30 11:27

DOMESTIC FILING

NAME: INTERNATIONAL RATE
SPECIALISTS, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Victoria L. Perez

EXAMINER'S INITIALS:

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DIVISION OF INCORPORATION

ARTICLES OF INCORPORATION

OF

INTERNATIONAL RATE SPECIALISTS, INC.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

96 MAY 30 PM 1:27

The undersigned, a natural person competent to contract, does hereby make, subscribe and file these Articles of Incorporation for the purpose of organizing a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I

CORPORATE NAME

The name of this Corporation shall be:

INTERNATIONAL RATE SPECIALISTS, INC.

ARTICLE II

NATURE OF CORPORATE BUSINESS AND POWERS

The general nature of the business to be transacted by this Corporation shall be to engage in any and all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, county, territory or nation.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation shall be authorized to issue and have outstanding at any one time shall be 10,000 shares of common stock, \$1.00 par value per share.

ARTICLE IV

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE V

REGISTERED AGENT AND INITIAL
REGISTERED OFFICE AND PRINCIPAL OFFICE IN FLORIDA

The Registered Agent and the street address of the initial Registered Office and Principal Office of this Corporation in the State of Florida shall be:

Michael A. Fischler, Esq.
Fischler & Friedman, P.A.
116 Southeast 6th Court
Fort Lauderdale, Florida 33301

ARTICLE VI

BOARD OF DIRECTORS

This Corporation shall have at least one director.

ARTICLE VII

INCORPORATOR

The name of the person signing these Articles of Incorporation as the Incorporator is Michael A. Fischler, Esquire and his address is 116 Southeast 6th Court, Fort Lauderdale, Florida 33301.

ARTICLE VII

INDEMNIFICATION

This Corporation shall indemnify to the fullest extent permitted by Section 607.0850 of the Florida Business Corporation Act, as may be amended from time to time, any director or officer of the Corporation who is a party or who is threatened to be made a party to any proceeding which is a threatened, pending or completed action or suit brought against said officer or director in his official capacity. This Corporation shall not indemnify any director or officer in any action or suit, threatened, pending or

completed, brought by him against the Corporation, in the event the officer or director is not the prevailing party. Indemnification of any other persons, such as employees or agents of the Corporation, or serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, or other enterprise, shall be determined in the sole and absolute discretion of the Board of Directors of the Corporation.

Pursuant to Section 607.0850(9)(a) of the Florida Business Corporation Act, no court ordered indemnification shall, under any circumstances, be permitted.

ARTICLE IX

AFFILIATED TRANSACTIONS

This Corporation expressly elects not to be governed by Section 607.0901 of the Florida Business Corporation Act, as amended from time to time, relating to affiliated transactions.

ARTICLE X

CONTROL SHARE ACQUISITIONS

This Corporation expressly elects not to be governed by Section 607.0902 of the Florida Business Corporation Act, as amended from time to time, relating to control share acquisitions.

IN WITNESS WHEREOF, the undersigned Incorporator has executed the foregoing Articles of Incorporation on May 29, 1996.


MICHAEL A. FISCHLER, Incorporator

STATE OF FLORIDA)
) SS.
COUNTY BROWARD)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
96 MAY 30 PM 1:27

The foregoing instrument was acknowledged before me on this 29th day of May, 1996, by Michael A. Fischler, as Incorporator, who is personally known.

(SEAL)



SHERIN A. HARTMAN
My Commission CQ467070
Expires May, 24, 1999
Bonded by HAI
800-422-1888

Sherrin A. Hartman
Notary Public
My Commission Expires:

**CERTIFICATE DESIGNATING REGISTERED AGENT
AND OFFICE FOR SERVICE OF PROCESS**

INTERNATIONAL RATE SPECIALISTS, INC., a corporation existing under the laws of the State of Florida with its principal office and mailing address at: 12955 Biscayne Boulevard, Suite 204, North Miami, Florida 33181, has named Michael A. Fischler, Esq., whose address is Fischler & Friedman, P.A., 116 S.E. 6th Court, Fort Lauderdale, Florida 33301, as its agent to accept service of process within the State of Florida.

ACCEPTANCE:

Having been named to accept service of process for the above named Corporation, at the place designated in this Certificate, I hereby accept the appointment as Registered Agent, and agree to comply with all applicable provisions of law.

Michael A. Fischler Esq.
MICHAEL A. FISCHLER, ESQUIRE