

ACCOUNTS DATA SYSTEMS, INC.

P 9700005114

Hialeah, MAY 21, 1997

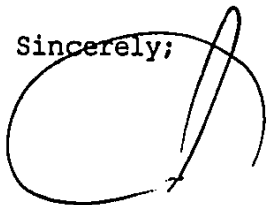
FLORIDA
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE.

REF:

REF: POLYCOM OVERSEAS, CORP.

We are enclosing the Articles of Incorporation of POLYCOM OVERSEAS, CORP. and the check for the amount of \$ 122.50, please send us the certificate of incorporation

Sincerely;



Arnulfo Rojas

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DIVISION OF CORPORATIONS
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ARTICLES OF INCORPORATION

OF

POLYCOM OVERSEAS, CORP.

ARTICLE I

The name of this corporation is:

POLYCOM OVERSEAS, CORP.

ARTICLE II

This Corporation is organized for the purpose of transacting any or all lawful business and to have and to exercise all the powers now or hereafter conferred by the laws of the State of Florida upon Corporations organized under the laws under which the corporation is organized, and any and all acts amendatory thereof and supplemental thereto.

To take, lease, purchase, or otherwise acquire, and to own, use, hold, sell, convey, exchange, lease, mortgage, work, improve, develop, divide, and otherwise handle, deal in, and dispose of real estate, real property, and any interest or right therein.

ARTICLE III

This Corporation is authorized to issue 10000. shares of \$1.00, par value common stock. No other class of stock is authorized.

ARTICLE IV

The street address of the initial principal office of this Corporation is: 3000 N.W. 79TH AVE. Suite 201
MIAMI, FL. 33122

ARTICLE V

The name of the initial registered agent of this Corporation at the above address is: GABRIEL MORALES

The street address of the initial registered agent of this Corporation is: 11928 S.W. 79 Ter. Miami Fl. 33183

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DIVISION OF CORPORATIONS
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ARTICLE VI

This Corporation shall have 2 Director(s) initially. The number of Director(s) may be either increased or diminished from time o time by the laws, but shall never be less than one. The names and addresses of the initial Director(s) of this corporation are:

<u>NAME</u>	<u>ADDRESS</u>
IVAN RIBON PRESIDENT	2758 WEST 74TH TERR HIALEAH, FL. 33016
LUZ-IRENE RUIZ V/PRESIDENT	2758 WEST 74TH TERRACE HIALEAH FL, 33016

ARTICLE VII

The name(s) and address(es) of the person(s) signing these Articles (are) (is):

<u>NAME</u>	<u>ADDRESS</u>
IVAN RIBON PRESIDENT	2758 WEST 74TH TERRACE HIALEAH, FL 33016

ARTICLE VIII

The name(s) and address(es) of the initial Officer(s) of this Corporation (are) (is):

<u>NAME</u>	<u>ADDRESS</u>
IVAN RIBON MANAGER	2758 WEST 74TH TERRACE HIALEAH, FL. 33016
LUZ-IRENE RUIZ SECRETARY	2758 WST 74TH TERRACE HIALEAH, FL. 33016

ARTICLE IX

This Corporation shall have all of the Corporate powers enumerated in the Florida General Corporation Act. The Board of director(s) and the Shareholders shall have the power to adopt, alter, amend or repeal the by-laws of this Corporation.

ARTICLE X

The Corporation shall indemnify any and all Officer(s) or Director(s), or any former Officer or Director, to the full extent permitted by law for all acts done on behalf of the Corporation.

ARTICLE X

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any Amendment hereto, and any right conferred upon the Shareholders is subject to this reservation.

In WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation this 21ST DAY OF MAY 1997.

x Rihom

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT
UPON WHOM PROCESS MAY BE SERVED.

In pursuance of Charter 48.091 Florida Status, the
following is submitted, in compliance with said Act:

FIRST, **POLYCOM OVERSEAS, CORP.**

desiring to organize under the laws of the State of
Florida with its principal office,
as indicated in the Articles of Incorporation, at City
of MIAMI County of DADE. State of
Florida, has name

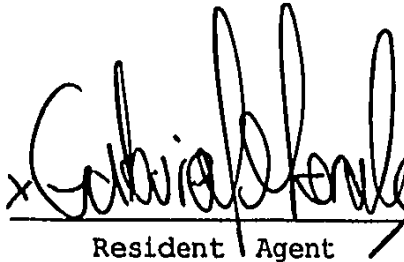
GABRIEL MORALES located at
11928 S.W. 79th Ter. Miami, Fl. 33183

City of MIAMI State of Florida, as its Agent
to accept service of process within this State.

ACKNOWLEDGEMENT: (MUST BE SIGNED BY DESIGNATED AGENT)

Having been named to accept service of process for
the above stated Corporation, at place designed in this
certificate. I hereby accept to act in this capacity,
and agree to comply with the provision of said Act
relative to keeping open said office.

By: x


Resident Agent

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