7907 WEST MCNAB ROAD TAMARAC, FLORIDA 33321 TELEPHONE (954) 724-7777 FAX (954) 724-7744

Jonathan M. Sabghir

EMAIL: JSABGHIR@EARTHLINK.NET

March 23, 1998

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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Client

BEST BUY LONG DISTANCE CORPORATION

Matter

CORPORATE FORMATION & FILING FEES

Gentlemen:

Enclosed please find check No. 3692 in the amount of \$122.50 in payment for Corporate formation and filing fees of the above referenced corporation.

Please mail back a certified Certificate of Incorporation along with recorded copy of the Articles at your earliest convenience.

Thanking you in advance for your prompt service in this matter.

Very truly yours,

SABGHIR & AMBEX

Konathan M. Sabehir

Enclosure -- Articles of Incorporation for Best Buy Long Distance Corporation Check No. 3692

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SELACION OF STATE
LLAHASSEE, FLORIG

ARTICLES OF INCORPORATION.. OF. BEST BUY LONG DISTANCE CORPORATION

So House of the State of the St The undersigned subscriber to these Articles of Incorporation natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

BEST BUY LONG DISTANCE CORPORATION

The principal place of business of this corporation shall be 7907 West McNab Road, Tamarac, Florida 33321.

ARTICLE II. 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 III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1000 shares of common stock having \$1.00 par value per share.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 7907 West McNab Road, Tamarac, Florida 33321 and the name of the initial registered agent of the corporation at that address is Jonathan M. Sabghir.

ARTICLE V. TERM OF EXISTENCE

Articles of Incorporation Best Buy Long Distance Corporation Page 2

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS AND OFFICERS

The name and addresses of the initial directors and officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

Jonathan M. Sabghir 7907 West McNab Road, Tamarac, Florida 33321

Director/Pres./Secretary

Bruce D. Herman 7907 West McNab Road, Tamarac, Florida 33321 Director/V. Pres./Treasurer

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these

Article of Incorporation is:

Jonathan M. Sabghir

7907 West McNab Road Tamarac, Florida 33321

IN WITNESS WHEREOF, the undersigned has hereunto set his hand

to these Articles of Incorporation on this 23 day of March, 1998

JONATHAN M. SABGHIR

Jonathan M. Sabghir

Articles of Incorporation Best Buy Long Distance Corporation Page 3

above named corporation.

ARTICLE VIII. ACCEPTANCE BY REGISTERED AGENT

I HEREBY ACCEPT designation as the initial registered agent of the

JONATHAN M. SABGHIR

By:	_ _ =
Jonathan M. Sabghir	7. C
STATE OF FI ORIDA	
COUNTY OF BROWARD }	-0
The foregoing instrument was acknowledged before me this 25 of March, 1998, by Jonathan M. Sabghir, which person is personally knot the undersigned or has produced the following identification.	da wn t
NOTARY PUBLIC STATE OF FLORIDA:	
Signature Collins	
Print David Sherry	
Personally Known OR Produced Identification	
My commission expires:	
att to Denici Shame	

Expires September 28, 2001