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Florida Department of State
Division of Corporations
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Katherine Harris, Secretary of State

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To: Division of Corporations
Fax Number : (850)922-4001

From: Account Name : AL CLARK
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

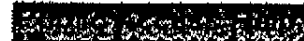
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FLORIDA PROFIT CORPORATION OR P.A.

S & G COMMUNICATIONS, INC.

Certificate of Status	0
Certified Copy	0
Page Count	03
Estimated Charge	\$70.00



2/18/99

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ARTICLES OF INCORPORATION SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be

S & G COMMUNICATIONS, INC.

ARTICLE II PRINCIPAL OFFICE

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

4625 EAST BAY DRIVE
SUITE 302
CLEARWATER, FL.33764

ARTICLE III SHARES

The number(s) of shares of stock that this corporation is authorized to have outstanding at any one time is:

1000 SHARES
NO PAR

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:
prepared by:

Name: STEVEN RODD
Address: 4625 EAST BAY DR. SUITE 302
CLEARWATER, FL.33764

Accounting & Tax Help, INC.
8668 PARK BLVD Suite A
SEMINOLE, Florida 33777

PH # 727-533-8029

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FROM : ACCOUNTING & TAX HELP INC.

PHONE NO. : 7273975189

Feb. 18 1999 09:55AM P3

FROM : U.S. INVESTORS GROUP, INC.

PHONE NO. : 727 533 8029

Feb. 16 1999 12:00PM P4

FROM : ACCOUNTING & TAX HELP INC.

PHONE NO. : 7273975189

Feb. 15 1999 05:09PM P2

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ARTICLE V INCORPORATOR(S)

See instructions for officers/directors

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is(are):

Steven Rodd
4625 East Bay Drive
Suite 302
Clearwater, FL. 33764

The undersigned incorporator(s) has (have) executed these Articles of Incorporation this

18th day of February, 1999

(An additional article must be added if an effective date is requested.)

x Steven Rodd
Signature

Signature

Signature

Notarization is not required

NOTE: Affixing an officer title after a signature of an incorporator does not constitute the designation of officers.

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CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, FLORIDA STATUTES, 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:

S & G COMMUNICATIONS, INC.

2. The name and address of the registered agent and office is:

Accounting & Tax Help, INC.
(Name)

8668 PARK BLVD., Suite A
(P.O. Box not acceptable)

SEMINOLE, Florida 33777
(City/State/Zip)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, 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.

Al Clark DATE 2-18-99
(Signature)
PRESIDENT

DIVISION OF CORPORATIONS, P.O. BOX 6327, TALLAHASSEE, FL 32314

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