

State of Idaho

Department of State

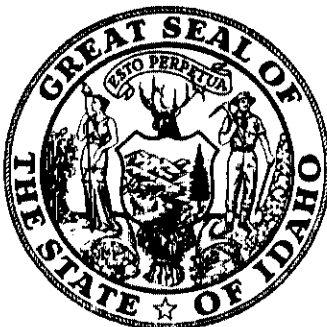
CERTIFICATE OF AUTHORITY OF

NATIONAL ACCOUNTS INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of NATIONAL ACCOUNTS INC. for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to NATIONAL ACCOUNTS INC. to transact business in this State under the name NATIONAL ACCOUNTS INC. and attach hereto a duplicate original of the Application for such Certificate.

Dated: December 1, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

DEC 1 4 29 PM '93

SECRETARY OF STATE

To the Secretary of State of Idaho

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

1. The name of the corporation is NATIONAL ACCOUNTS INC.
2. The name which it shall use in Idaho is _____
(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)
3. It is incorporated under the laws of New Jersey
4. The date of its incorporation is 11/14/83 and the period of its duration, if other than perpetual, is _____
5. The address of its principal office in the state or country under the laws of which it is incorporated is 119 Cherry Hill Road, Parsippany, New Jersey 07054
6. The address to which correspondence should be addressed, if different than item 5, is _____
7. The street address of its proposed registered office in Idaho is c/o The Prentice-Hall Corporation System, Inc., 877 Main Street, Boise, Idaho 83702-5858, and the name of its proposed registered agent in Idaho at that address is The Prentice-Hall Corporation System, Inc.
8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are: To resell long distance telephone services

(Continued on reverse)

Submit applications and certificate of status

Office of the Secretary of State
Division of Corporations

SECRETARY OF STATE

19931201 0900 37583 2

CK #: 12111 CUST# 20522

CORP 10 100.00= 100.00

NO. 12111

12/1/93 10:00 AM

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9. The names and respective addresses of its directors and officers are:

Name	Office	Address
Neil Lang	President; Director	119 Cherry Hill Rd., Parsippany, New Jersey 07054
Richard Dubnoff	Secretary, Vice President Director	119 Cherry Hill Road, Parsippany, New Jersey 07054

10. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

11. This application is accompanied by a Certificate of Corporate Status or Existence, dated within 90 days, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated: November 19, 1993

NATIONAL ACCOUNTS INC.

By [Signature] (Corporation name)
and [Signature] Its President/Vice President (please specify)
Its Secretary/Assistant Secretary (please specify)

STATE OF NEW JERSEY)
COUNTY OF MORRIS) ss:

I, Richard I. Anslow, a notary public, do hereby certify that on
this 19th day of November, 19 93, personally appeared before
me Neil Lang and Richard Dubnoff, who being by me first duly sworn, declared that (s)he
is the President and Secretary of National Accounts Inc.

that (s)he signed the foregoing documents as _____ of the corporation and that
the statements therein contained are true.

RICHARD I. ANSLOW
A Notary Public of New Jersey
My Commission Expires December 16, 1996

[Signature]

Notary Public

Dec 1 4 29 PM '93

SECRETARY OF STATE

NEW JERSEY SECRETARY OF STATE

NATIONAL ACCOUNTS INC.

I, THE SECRETARY OF STATE OF THE STATE OF NEW JERSEY, DO HEREBY CERTIFY THAT THE RECORDS OF THIS OFFICE SHOW THAT THE CHARTER OF THE ABOVE-NAMED CORPORATION WAS FILED IN THIS OFFICE ON NOV. 14, 1983.

I FURTHER CERTIFY, THAT SO FAR AS THE RECORDS OF THIS OFFICE SHOW, SAID CORPORATION HAS NEVER BEEN DISSOLVED BY ACTION OF ITS STOCKHOLDERS, NOR HAS ITS CHARTER BEEN VOIDED FOR NON-PAYMENT OF STATE TAXES BY PROCLAMATION AND NOW CONTINUES AS AN EXISTING CORPORATION WITHIN THE STATE OF NEW JERSEY. AT THE TIME OF THE ISSUANCE OF THIS CERTIFICATE, ANNUAL REPORTS ARE CURRENT.

I FURTHER CERTIFY, THAT THE LOCATION OF THE REGISTERED OFFICE IS
120 WOOD AVENUE SOUTH
SUITE 300
ISELIN NJ 08830
AND THE REGISTERED AGENT IS RICHARD I. ANSLOW.

NOV. 29, 1993

Manuel J. Matton

