

State of Idaho

Office of the Secretary of State

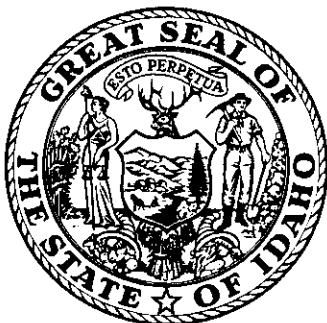
**CERTIFICATE OF AUTHORITY
OF
LAW OFFICES OF MITCHELL N. KAY, PC**

File Number C 165981

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 29 March 2006



Ben Yursa

SECRETARY OF STATE

By *Joseph D. Holloway*



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

06 MAR 29 PM 1:58

The undersigned Corporation applies for a Certificate of Authority and states as follows:

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation is:

LAW OFFICES OF MITCHELL N. KAY, PC

2. The name which it shall use in Idaho is:

SAME

3. It is incorporated under the laws of:

New York

4. Its date of incorporation is:

7/08/2004

5. The address of its principal office is:

7 PENN PLAZA ~~BLAZA~~, New York, NY. 10001

6. The address to which correspondence should be addressed, if different from item 5, is:

- SAME -

7. The street address of its registered office in Idaho is:

2691 N. BOBCAT WAY

and its registered agent in Idaho at that address is:

MERIDIAN ID 83642
Betty M. Nichols

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

Name

Office

Address

MITCHELL N. KAY - OWNER

SAME AS ABOVE

Dated:

3/22/06

Signature:

[Signature]

Typed Name:

MITCHELL N. KAY

Capacity:

PRESIDENT

IDAHO SECRETARY OF STATE

03/29/2006 05:00

[The signer must be a director or an officer of the corporation]

1 @ 20.00 = 20.00 CORP SOR # 2

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

IDAHO SECRETARY OF STATE
03/29/2006 05:00
CK: 1021 CT: 198630 BH: 946162
1 @ 100.00 = 100.00 AUTH PRO # 2

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03/29/2006 05:00
CK: 1021 CT: 198630 BH: 946162
1 @ 100.00 = 100.00 AUTH PRO # 2

C/65981

State of New York
Department of State } ss:

I hereby certify, that the Certificate of Incorporation of LAW OFFICES OF MITCHELL N. KAY, P.C. was filed on 07/08/2004, with perpetual duration, and that a diligent examination has been made of the Corporate index for documents filed with this Department for a certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is an existing corporation.

*WITNESS my hand and the official seal
of the Department of State at the City of
Albany, this 09th day of March two
thousand and six.*



Special Deputy Secretary of State