



CORPORATION REINSTATEMENT CERTIFICATE

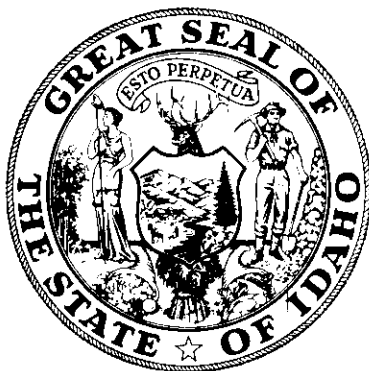
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, do hereby certify that

RICHARD A. TEUTSCH, CPA, P.A.

a corporation organized under the laws of the State of Idaho, forfeited its corporate powers or its right to do business in the State of Idaho on November 30, 1981.

I FURTHER CERTIFY That the corporation has on January 3, 1984, been reinstated on the records of this office, and that its corporate powers or its right to do business in the State of Idaho are hereby restored.

Dated: January 3, 1984



SECRETARY OF STATE

By: _____