

State of Idaho

Department of State

AMENDED CERTIFICATE OF AUTHORITY OF

GULF RESOURCES & CHEMICAL CORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of GULF RESOURCES & CHEMICAL CORPORATION for an Amended 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 Amended Certificate of Authority to GULF USA CORPORATION to transact business in this State under the name GULF USA CORPORATION and attach hereto a duplicate original of the Application for such Amended Certificate.

Dated: May 11, 1992



Pete T. Cenarrusa

SECRETARY OF STATE

By

Larry Clark

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-118, Idaho Code, the undersigned corporation hereby applies for an amended certificate of authority to transact business in the State of Idaho and for that purpose submits the following statement.

1. A Certificate of Authority was issued to the corporation by your office on December 1, 1987 19____, authorizing it to transact business in the State of Idaho under the name of _____

Gulf Resources & Chemical Corporation

2. Its corporate name has been changed to Gulf USA Corporation

(Note: If the corporation name has not been changed, insert "No change.")

3. The name which it shall use hereafter in the State of Idaho is Gulf USA Corporation

Note: If the corporate name has been changed and the new name of the corporation does not contain the word "corporation," "company," "incorporated," or "limited," or any abbreviation of one of such words, insert the name of the corporation with the word or abbreviation which it elects to add thereto for use in Idaho. If a professional service corporation, add the appropriate word in place of those listed above.)

4. It desires to pursue in the transaction of business in the State of Idaho purposes other than or in addition to those set forth in its prior application for certificate of authority, as follows:

No Change

(Note: If no additional purposes are proposed, insert "No change.")

Dated April 30, 1992

Gulf USA Corporation

By [Signature]
Its Vice President

And [Signature]
Its _____ Secretary

STATE OF Massachusetts
COUNTY OF Suffolk) ss:

I, REGAN RAY, a notary public, do hereby certify that on this 30th day of April, 1992, personally appeared

(continued on reverse)

before me Lawrence R. Mehl who being by me first duly sworn,
declared that he is the Secretary of Craly Resources - Chemical
Corporation

NOTARIAL PUBLIC
STATE OF MISSISSIPPI

that he signed the foregoing document as Secretary of the corporation and
that the statements therein contained are true.

Reagan Ray
Notary Public

NOTARIAL PUBLIC
STATE OF MISSISSIPPI



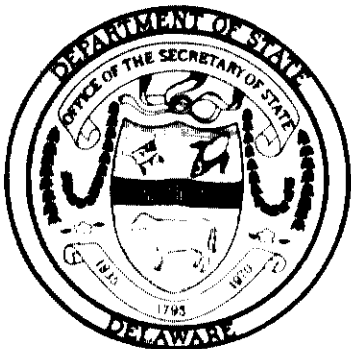


DEPARTMENT OF STATE
SECRETARY OF STATE

Office of Secretary of State

I, MICHAEL RATCHFORD, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "GULF RESOURCES & CHEMICAL CORPORATION", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS CORPORATE TITLE TO "GULF USA CORPORATION", ON THE THIRTIETH DAY OF APRIL, A.D. 1992, AT 4:15 O'CLOCK P.M.

* * * * *



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Michael Ratchford
Michael Ratchford, Secretary of State

AUTHENTICATION: *3442059

DATE: 05/07/1992