

State of Idaho

Department of State.

CORPORATION REINSTATEMENT CERTIFICATE

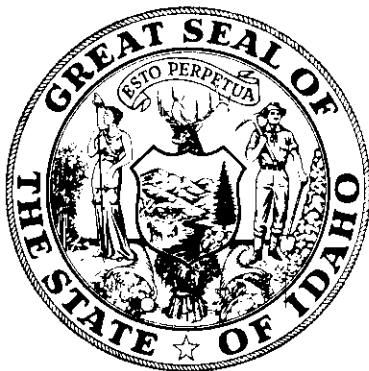
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, do hereby certify that

GOULD EQUIPMENT LEASING COMPANY

a corporation organized under the laws of the State of Delaware, 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 April 16, 1982, 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: April 16, 1982



Pete T. Cenarrusa

SECRETARY OF STATE

By: _____