

State of Idaho

Department of State

CERTIFICATE OF AUTHORITY OF

POMERANTZ PAYROLL SYSTEMS, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of POMERANTZ PAYROLL SYSTEMS, 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 POMERANTZ PAYROLL SYSTEMS, INC. to transact business in this State under the name POMERANTZ PAYROLL SYSTEMS, INC. and attach hereto a duplicate original of the Application for such Certificate.

Dated: February 26, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

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:

FEB 26 10:03 AM '93
SECRETARY OF STATE

1. The name of the corporation is POMERANTZ PAYROLL SYSTEMS, INC.

2. The name which it shall use in Idaho is N/A

(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 the State of New Jersey

4. The date of its incorporation is July 3, 1989 and the period of its duration is perpetual

5. The address of its principal office in the state or country under the laws of which it is incorporated is

1375 Plainfield Avenue, Watchung, New Jersey 07060

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

Same as item 5

7. The street address of its proposed registered office in Idaho is 1020 Main Street - Suite 440

Boise, Idaho 83701-0756, and the name of its proposed

registered agent in Idaho at that address is Robert Chastain, Esq.

8. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are:
To act as a temporary personnel placement agency and to engage in any lawful act or activity for which corporations may be formed under the general corporation law of the State.

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

Name	Office	Address
Gary Pomerantz	Director; Chairman of the Board; Treasurer and Asst. Secretary	1375 Plainfield Avenue Watchung, N.J. 07060

Mary Pomerantz	Director; President; Secretary	1375 Plainfield Avenue Watchung, N.J. 07060
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(continued on reverse)

Name

Office

Address

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, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated: February 2, 1993

POMERANTZ PAYROLL SYSTEMS, INC.

(Corporation Name)

By

MARY POMERANTZ (please specify)

MARY POMERANTZ

and

GARY POMERANTZ and

Chairman of the Board - GARY POMERANTZ

STATE OF New Jersey

COUNTY OF Somerset

) ss:

I, Theodore R. Smith

, a notary public, do hereby certify that on this 5th day of February, 1993, personally appeared before

me Mary Pomerantz, who being by me first duly sworn, declared that (s)he

is the President of Pomerantz Payroll Systems, Inc.

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

Theodore R. Smith

THEODORE R. SMITH, Notary Public

NOTARY PUBLIC OF NEW JERSEY

MY COMMISSION EXPIRES AUG. 28, 1997



Department of State

POMERANTZ PAYROLL SYSTEMS, 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 the 3rd day of July A.D. 1989.

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 1375 Plainfield Avenue, Watchung, New Jersey 07060 and the registered agent is Gary P. Pomerantz.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal at Trenton this 18th day of February A.D. 1993.

Manuel J. Walton

SECRETARY OF STATE

