

State of Idaho

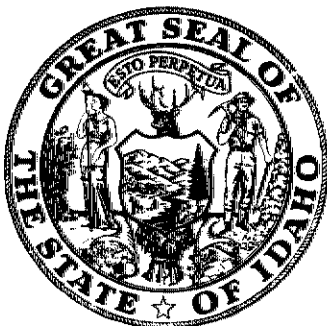
Department of State

CORPORATION REINSTATEMENT CERTIFICATE

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, do hereby certify that DOUGLAS F. WINCHESTER, CPA, P.A. file number C 89605, 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 December 2, 1996.

I FURTHER CERTIFY That the corporation has on February 3, 1997, 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: February 3, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Debbie Hainsworth*