

State of Idaho

Department of State

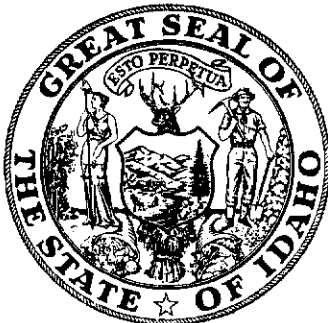
CERTIFICATE OF AUTHORITY OF

KAUFFMAN & ASSOCIATES, INC.
File number C 116372

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

Dated: September 10, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Scott Smock*

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

To the Secretary of State of Idaho

The undersigned Corporation applies for a Certificate of Authority and states as follows

1. The name of the corporation is KAUFFMAN & ASSOCIATES, INC.

2. The name which it shall use in Idaho is KAUFFMAN AND ASSOCIATES, INC.

3. It is incorporated under the laws of Deleware

4. Its date of incorporation is 9/21/90 and its duration, if other than perpetual, is perpetual

5. The address of its principal office in the state or country under the laws of which it is incorporated is
The Corporation's Trust Company - Corporation Trust Company
1209 Orange Street Wilmington, DE 19801

6. The address to which correspondence should be addressed, if different than item 5, is _____

Kauffman and Associates, Inc.

P.O. Box 1401, Kamiah, ID 83536

7. The street address of its registered office in Idaho is 506 Main St., Kamiah, ID 83536

and its registered agent in Idaho at that address is Jo Ann Kauffman

8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are
Consultant Services in Management, Training, Evaluation and Research

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

Name	Office	Address
<u>Jo Ann Kauffman</u>	<u>President</u>	<u>506 Main, Kamiah, ID 83536</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

10. The corporation accepts and shall comply with the Constitution and the laws of the State of Idaho

Dated August 29, 1996

Kauffman and Associates, Inc.

(Corporation name)

By Jo Ann Kauffman PRESIDENT
 Its President, Vice President, Secretary or Assistant Secretary
 (please specify)

Secretary of State only CUST# 70397

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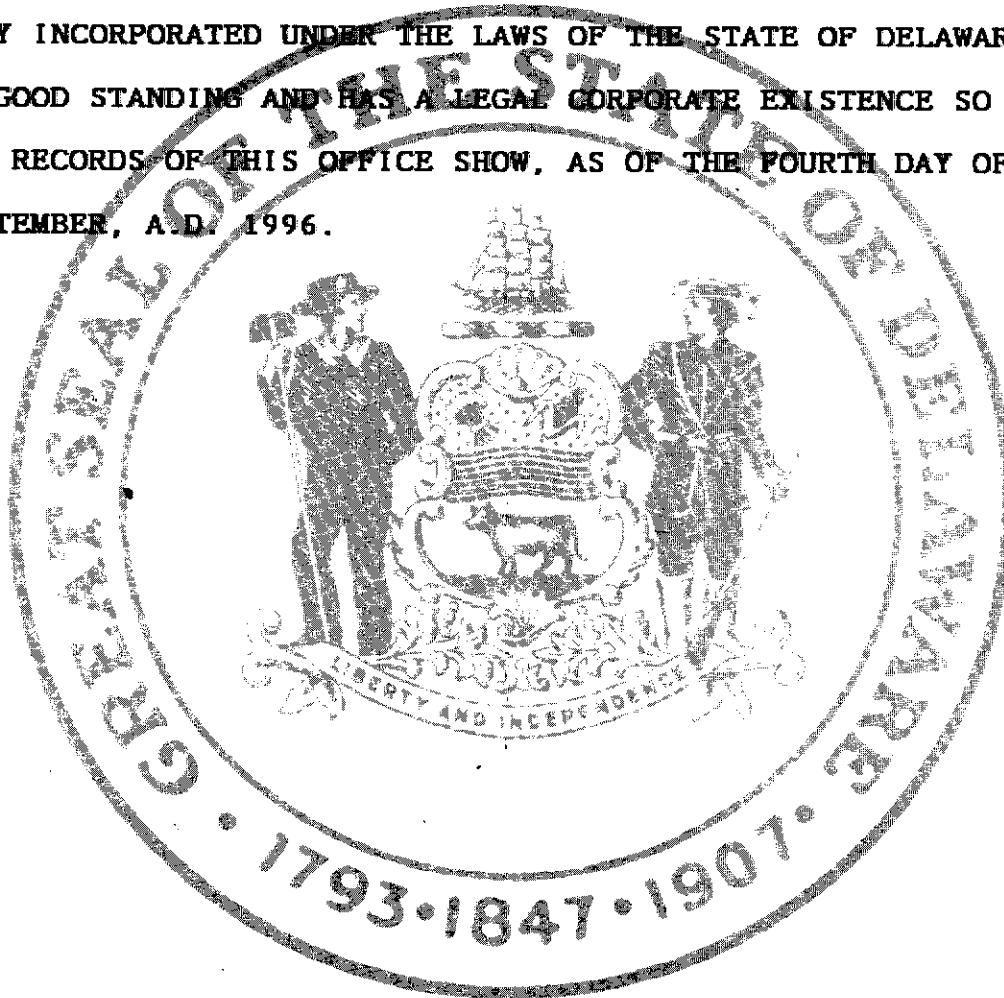
State of Delaware
Office of the Secretary of State

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SECRETARY OF STATE
STATE OF IDAHO

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF
DELAWARE, DO HEREBY CERTIFY "KAUFFMAN & ASSOCIATES, INC." IS
DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS
IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS
THE RECORDS OF THIS OFFICE SHOW, AS OF THE FOURTH DAY OF
SEPTEMBER, A.D. 1996.



Edward J. Freel

Edward J. Freel, Secretary of State

2241939 8300

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AUTHENTICATION:

DATE:

8090774

09-04-96