

State of Idaho

Office of the Secretary of State

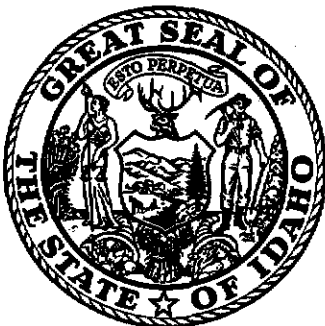
**CERTIFICATE OF AUTHORITY
OF
AMERICAN PROFIT RECOVERY, INC.**

File Number C 185448

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: December 14, 2009



Ben Yursa

SECRETARY OF STATE

By

Rinda McQuary



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

FILED EFFECTIVE

09 DEC 14 PM 2:43

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

 SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation is:

American Profit Recovery, Inc.

 2. The name which it shall use in Idaho is: American Profit Recovery, Inc

 3. It is incorporated under the laws of: MA

 4. Its date of incorporation is: 10/28/2003

5. The address of its principal office is:

33 Boston Post Rd W #140 Marlborough MA 01752

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

 7. The street address of its registered office in Idaho is: 1111 W. Jefferson Suite 530, Boise

 and its registered agent in Idaho at that address is: CT Corporation System

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

Name	Title	Business Address
<u>Jeff DiMatteo</u>	<u>President</u>	<u>33 Boston Post Rd W #140</u> <u>Marlborough MA 01752</u>
<u>Jeff Spurgess</u>	<u>Sect/Treasurer</u>	
<u>Matt Moskowitz</u>	<u>Director</u>	<u>34405 W 12 mile Rd #379</u>
<u>Barry Jennings</u>	<u>Director</u>	<u>FARMINGTON Hills MI 48331</u>

 Dated: 12/07/2009

Signature:

 Typed Name: Jeff DiMatteo

 Capacity: President

[The signer must be a director or an officer of the corporation.]

Customer Acct #:

(if using pre-paid account)

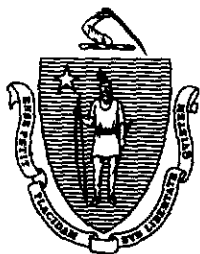
Secretary of State use only

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Revised 06/2005

Web Form

 IDAHO SECRETARY OF STATE
12/14/2009 05:00
CK: 58895 CT: 243804 SH: 1199102
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3
1 @ 20.00 = 20.00 CORP SUR # 4

C185448



William Francis Galvin
Secretary of the
Commonwealth

The Commonwealth of Massachusetts
Secretary of the Commonwealth
State House, Boston, Massachusetts 02133

December 7, 2009

TO WHOM IT MAY CONCERN:

I hereby certify that

IMPACT RECOVERY CORPORATION

appears by the records of this office to have been incorporated under the General Laws of this Commonwealth on **October 28, 2003**.

I also certify that by Articles of Amendment filed here **March 17, 2004**, the name of said corporation was changed to

AMERICAN PROFIT RECOVERY, INC.

I also certify that so far as appears of record here, said corporation still has legal existence.

In testimony of which,
I have hereunto affixed the
Great Seal of the Commonwealth
on the date first above written.

William Francis Galvin

Secretary of the Commonwealth

