

State of Idaho

Office of the Secretary of State

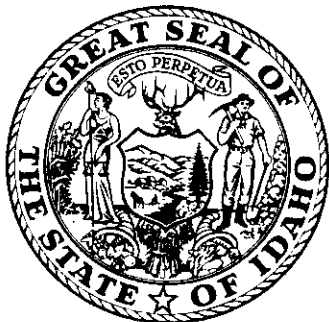
**CERTIFICATE OF AUTHORITY
OF
CBIZ PROPERTY TAX SOLUTIONS, INC.**

File Number C 156940

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: 18 October 2004



Ben Yursa

SECRETARY OF STATE

By

Debbie Holloway



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

2004 OCT 18 PM 2:13

The undersigned Corporation applies for a Certificate of Authority and states as follows: **STATE OF IDAHO**

1. The name of the corporation is:

CBIZ Property Tax Solutions, Inc.

2. The name which it shall use in Idaho is: _____

3. It is incorporated under the laws of: Ohio

4. Its date of incorporation is: October 7, 1998

5. The address of its principal office is:

6050 Oak Tree Blvd., Suite 500, Cleveland, OH 44131

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: c/o C T Corporation System, 300 North 6th Street, Boise, Idaho 83702

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

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

Name

Office

Address

SEE ATTACHED

Dated: October 8, 2004

Signature: _____

Typed Name: Michael W. Gleespen

Capacity: Secretary

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
10/19/2004 05:00
CK: 2510498619 CT: 103023 BH: 771774
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C156940

CBIZ Property Tax Solutions, Inc.

Officers and Directors

Jerome P. Grisko, Jr.
President
6050 Oak Tree Blvd., Suite 500
Cleveland, OH 44131

Russell D. Compton
Vice President
6050 Oak Tree Blvd., Suite 500
Cleveland, OH 44131

Charlotte McCullough
Vice President
5711 East 71st Street
Tulsa, OK 74136

David S. Azzolina
Treasurer
6050 Oak Tree Blvd., Suite 500
Cleveland, OH 44131

Michael W. Gleespen
Secretary
6050 Oak Tree Blvd., Suite 500
Cleveland, OH 44131

Jerome P. Grisko, Jr.
Director
6050 Oak Tree Blvd., Suite 500
Cleveland, OH 44131

**United States of America
State of Ohio
Office of the Secretary of State**

I, J. Kenneth Blackwell, do hereby certify that I am the duly elected, qualified and present acting Secretary of State for the State of Ohio, and as such have custody of the records of Ohio and Foreign corporations; that said records show CBIZ PROPERTY TAX SOLUTIONS, INC., an Ohio corporation, Charter No. 1036173, having its principal location in Cleveland, County of Cuyahoga, was incorporated on October 07, 1998 and is currently in GOOD STANDING upon the records of this office.



*Witness my hand and the seal of the
Secretary of State at Columbus, Ohio
this 15th day of October, A.D. 2004*

J. Kenneth Blackwell

Ohio Secretary of State

Validation Number: V20042880D04C6