

FILED EFFECTIVE
2005 JUN 21 10:25 AM



APPLICATION FOR REGISTRATION OF FOREIGN LIMITED LIABILITY COMPANY

(Instructions on back of application)

1. The name of the limited liability company is:

ACCERIS MANAGEMENT AND ACQUISITION LLC

2. If the name of the limited liability company is not permissible or is not available in Idaho, the name the foreign limited liability company will use in Idaho is:

3. The jurisdiction under whose laws the limited liability company is organized is: Minnesota
and the date of its formation was: May 10, 2005

4. The name and address of the registered agent in Idaho is:

Stanley W. Welsh, MK Plaza IV, 800 Park Boulevard, Suite 790, Boise, ID 83712

5. The address of the limited liability company's office in the jurisdiction under whose laws it is organized is:

60 South 6th Street, Suite 2535, Minneapolis, MN 55402

6. The address of the limited liability company's principal office, if other than the address in #5 above, is:

7. The address to which correspondence should be addressed is:

60 South 6th Street, Suite 2535, Minneapolis, MN 55402

8. Signature of a manager, if any, or a member if there are no managers.

Signature *Laura Carlson*

Typed Name Laura Conradi Carlson

Manager Member

Secretary of State use only

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IDAHO SECRETARY OF STATE
06/21/2005 05:00
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1 @ 20.00 = 20.00 EXPEDITE C # 3

W 40421

State of Minnesota

SECRETARY OF STATE

Certificate of Good Standing

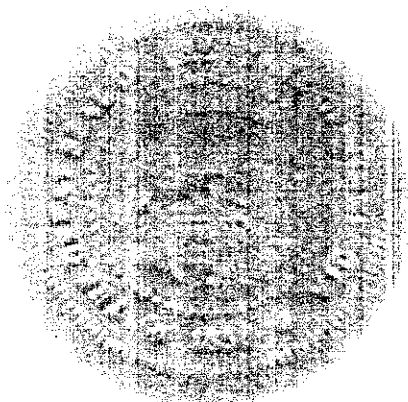
I, Mary Kiffmeyer, Secretary of State of Minnesota, do certify that: The limited liability company listed below is a limited liability company formed or registered to do business under the laws of Minnesota; the limited liability company was formed by the filing of articles of organization or registered to do business by filing an application for a certificate of authority with the Office of the Secretary of State on the date listed below; the limited liability company is governed by Chapter 322B of Minnesota Statutes; and this limited liability company is authorized to do business as a limited liability company at the time this certificate is issued.

Name: Acceris Management and Acquisition LLC

Date Formed or Registered: May 10, 2005

State of Organization: Minnesota

This certificate has been issued on June 13, 2005.



Mary Kiffmeyer
Secretary of State.