

# State of Idaho

Office of the Secretary of State

## AMENDED CERTIFICATE OF REGISTRATION

OF

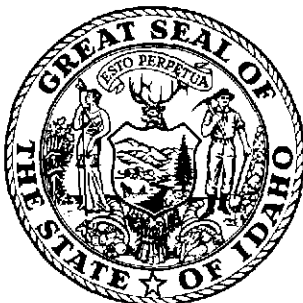
**FIRST TO FILE, INC.**

File Number C 166418

I, LAWRENCE DENNEY, Secretary of the State, hereby certify that an Application for Amended Foreign Registration 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 Amended Certificate of Foreign Registration to reflect the name change from FIRST TO FILE, INC. to **CPA GLOBAL (FTF) INC.** and attach hereto a duplicate of the application for such amended certificate.

Dated: April 26, 2016



*Lawrence Denney*  
SECRETARY OF STATE

By *Kerry B. B...*



# AMENDMENT OF FOREIGN REGISTRATION STATEMENT

Title 30, Chapter 21, Idaho Code

Filing fee: \$30 typed, \$50 not typed

Complete and submit the application in duplicate.

2016 APR 26 PM 1:37

SECRETARY OF STATE  
STATE OF IDAHO

1. Entity name: First To File, Inc.

2. The entity name is amended to: CPA Global (FTF) Inc.

a. If the new name is not available or permissible in Idaho, the name to be used in Idaho is:

\_\_\_\_\_

3. The entity type is amended to:

- |  |  |
|--|--|
| <input type="checkbox"/> Business Corporation          | <input type="checkbox"/> General Partnership   |
| <input type="checkbox"/> Nonprofit Corporation         | <input type="checkbox"/> General Cooperative Association   |
| <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Limited Partnership (including a limited liability limited partnership) |
| <input type="checkbox"/> Limited Liability Company     | <input type="checkbox"/> Statutory Trust, Business Trust, or Common-law Business Trust           |

☐ Other: \_\_\_\_\_  
(Provide unlisted foreign entity type here)

4. The entity's jurisdiction is amended to: \_\_\_\_\_

5. The street and mailing address(es) of its principal office is amended to:

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(Mailing Address, if different)

6. The name, capacity, and mailing address of the governor(s) is amended to:

\_\_\_\_\_  
(Name) (Capacity) (Address)

\_\_\_\_\_  
(Name) (Capacity) (Address)

Typed Name: Alasdair Marnoch, Director

Signature:

Capacity: Director

IDAHO SECRETARY OF STATE

04/26/2016 05:00

CK: PREPAID CT: 1157 BH: 1525393

1@ 30.00 = 30.00 AMD FOR RE #2

1@ 20.00 = 20.00 EXPEDITE C #3

C166418

# Delaware

The First State

Page 1

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "FIRST TO FILE, INC.", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "CPA GLOBAL (FTF) INC." ON THE THIRTEENTH DAY OF APRIL, A.D. 2016, AT 1:37 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE NOT HAVING BEEN CANCELLED OR DISSOLVED SO FAR AS THE RECORDS OF THIS OFFICE SHOW AND IS DULY AUTHORIZED TO TRANSACT BUSINESS.



3574695 8320  
SR# 20162283974

You may verify this certificate online at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)

A handwritten signature in black ink, appearing to read "JB", is written over a horizontal line. Below the line, the text "Jeffrey W. Bullock, Secretary of State" is printed.

Jeffrey W. Bullock, Secretary of State

Authentication: 202144253  
Date: 04-14-16