

State of Idaho

Office of the Secretary of State

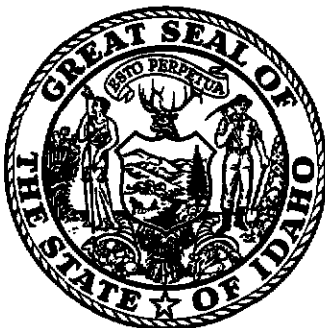
**CERTIFICATE OF AUTHORITY
OF
ACCOUNT RECEIVABLE MANAGEMENT OF FLORIDA, INC.**

File Number C 182215

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: March 4, 2009



Ben Yursa
SECRETARY OF STATE

By _____



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

09 MAR -4 AM 8:21

SECRETARY OF STATE
STATE OF IDAHO

FILED EFFECTIVE

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

- The name of the corporation is:
Account Receivable Management of Florida, Inc.
- The name which it shall use in Idaho is: Account Receivable Management of Florida, Inc
- It is incorporated under the laws of: Florida
- Its date of incorporation is: July 24, 2003
- The address of its principal office is:
9000 Regency Square Blvd. Ground Floor, Jacksonville, FL 32211
- The address to which correspondence should be addressed, if different from item 5, is:

- The street address of its registered office in Idaho is: 2222 Grand Avenue, Des Moines, IA, 50312
and its registered agent in Idaho at that address is: CT Corporation System
- The names and respective business addresses of its directors and officers are:

| Name | Title | Business Address |
|-----------------------|-----------------------|--|
| <u>Darlene Graham</u> | <u>President/CEO</u> | <u>9000 Regency Square Blvd. Ground Fl,</u> <u>Jacksonville, FL 32211</u> |
| <u>Arthur Graham</u> | <u>Vice President</u> | <u>9000 Regency Square Blvd. Ground FL,</u> <u>Jacksonville, FL 32211</u> |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Dated: February 20, 2009

Signature: _____

Typed Name: Darlene Graham

Capacity: President/CEO

[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

IDAHO SECRETARY OF STATE
03/04/2009 05:00
CK: 5629 CT: 234742 BH: 1159685
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Web Form

C182215



Department of State

I certify from the records of this office that ACCOUNT RECEIVABLE MANAGEMENT OF FLORIDA, INC., is a corporation organized under the laws of the State of Florida, filed on July 24, 2003.

The document number of this corporation is P03000081603.

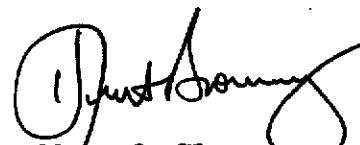
I further certify that said corporation has paid all fees due this office through December 31, 2009, that its most recent annual report/uniform business report was filed on January 22, 2009, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Twenty-third day of February, 2009



CR2EO22 (01-07)


Kurt S. Browning
Secretary of State