

State of Idaho

Office of the Secretary of State

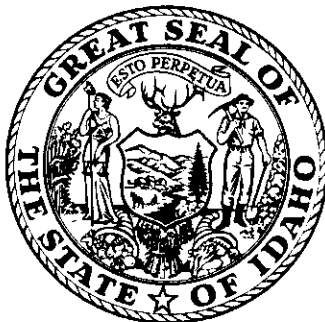
**CERTIFICATE OF AUTHORITY
OF
RECEIVABLES SPECIALIST, INC.**

File Number C 151270

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: 14 October 2003



Ben Yursa

SECRETARY OF STATE

By *[Signature]* *Holloway*



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

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

1. The name of the corporation is:

RECEIVABLES SPECIALIST, INC.

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

3. It is incorporated under the laws of: FLORIDA

4. Its date of incorporation is: 2/5/1988

5. The address of its principal office is:

7200 W MCNAB RD, TAMARAC FL 33321

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 CT Corp. System, 300 N 6 St, Boise ID 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
Howard Serkin	Vice President	7200 W McNab Rd, Tamarac FL 33321
Tom Lomax	President	7200 W McNab Rd, Tamarac FL 33321

Dated: 9/18/03

Signature: Howard Serkin

Typed Name: HOWARD SERKIN

Capacity: VICE PRESIDENT

Customer Acct # : _____

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
10/14/2003 05:00
CK: 28944 CT: 173554 BH: 706302
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C/SI 270

State of Florida



Department of State

I certify from the records of this office that RECEIVABLES SPECIALIST, INC., is a corporation organized under the laws of the State of Florida, filed on February 5, 1988.

The document number of this corporation is K14532.

I further certify that said corporation has paid all fees due this office through December 31, 2003, that its most recent annual report/uniform business report was filed on January 11, 2003, and its status is active.

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



CR2EO22 (2-03)

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Third day of October, 2003

Glenda E. Hood

Glenda E. Hood
Secretary of State