

State of Idaho

Office of the Secretary of State

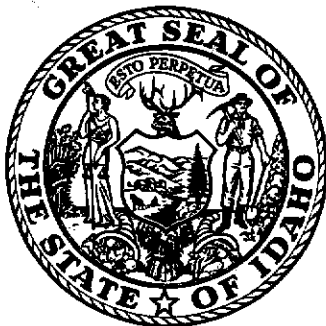
**CERTIFICATE OF AUTHORITY
OF
SMART EMPLOYER SERVICES, INC.**

File Number C 188957

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: November 2, 2010



Ben Yursa

SECRETARY OF STATE

By

[Signature]



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

10 NOV -2 AM 8:05

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

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation is:

Smart Employer Services, Inc.

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

3. It is incorporated under the laws of: Texas

4. Its date of incorporation is: 3-31-09

5. The address of its principal office is:

6400 N W St., Pensacola, FL 32505

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: 1111 West Jefferson Ste 530, Boise, ID 83702

and its registered agent in Idaho at that address is: Business Filings Incorporated

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

Name	Title	Business Address
<u>Donald W. Moore</u>	<u>President</u>	<u>6400 N W St., Pensacola, FL 32505</u>
<u>Donald W. Moore</u>	<u>Secretary</u>	<u>6400 N W St., Pensacola, FL 32505</u>
<u>Donald W. Moore</u>	<u>Director</u>	<u>6400 N W St., Pensacola, FL 32505</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: _____

Signature: _____

Typed Name: Donald Moore

Capacity: President

[The signer must be a director or an officer of the corporation.]

Customer Acct # : _____

(if using pre-paid account)

Secretary of State use only

g:\corp\forms\corp
forms\apofcertofauthority_profit.pmd
Revised 06/2005

IDAHO SECRETARY OF STATE
11/02/2010 05:00
CK: 1159 CT: 252402 BH: 1245569
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C188957



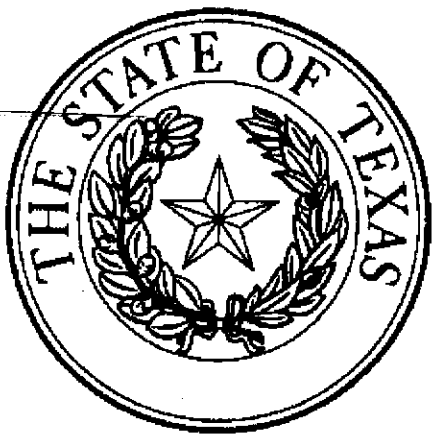
Office of the Secretary of State

Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that the document, Certificate of Formation for Smart Employer Services, Inc. (file number 801104612), a Domestic For-Profit Corporation, was filed in this office on March 31, 2009.

It is further certified that the entity status in Texas is in existence.

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on October 28, 2010.



A handwritten signature in black ink, appearing to read "Hope Andrade".

Hope Andrade
Secretary of State