

State of Idaho

Office of the Secretary of State

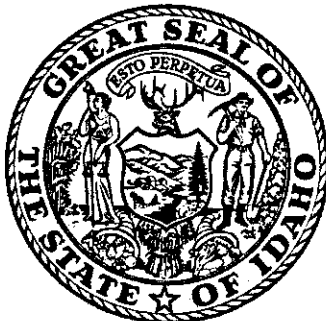
**CERTIFICATE OF AUTHORITY
OF
THE NICHOLS ACCOUNTING GROUP, P.C.**

File Number C 178617

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 Professional Service 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: May 16, 2008



Ben Yursa

SECRETARY OF STATE

By *Sheryl DeWitt*



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

08 MAY 16 AM 11:01

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:

THE NICHOLS ACCOUNTING GROUP, PC

2. The name which it shall use in Idaho is: THE NICHOLS ACCOUNTING GROUP PC

3. It is incorporated under the laws of: OREGON

4. Its date of incorporation is: 1-13-1989

5. The address of its principal office is:

230 N OREGON ST ONTARIO OR 97914

6. The address to which correspondence should be addressed, if different from item 5, is:

PO BOX 99 ONTARIO OR 97914

7. The street address of its registered office in Idaho is: 5680 E FRANKLIN RD SUITE 110
NAMPA ID 83687

and its registered agent in Idaho at that address is: PETER I NICHOLS

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

Name	Title	Business Address
<u>PETER I NICHOLS</u>	<u>PRESIDENT</u>	<u>211 SUNRISE RIM NAMPA ID 83686</u>
<u>DOUGLAS P LAMM</u>	<u>SEC/TREAS</u>	<u>11454 HILL RD PAYETTE ID 83661</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 5-13-08

Signature: *Peter I Nichols*

Typed Name: PETER I NICHOLS

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:\corporate\corp
forms\appforauthority_profit.pms
Revised 10/2006

IDAHO SECRETARY OF STATE
05/16/2008 05:00
CK: 1515 CT: 119787 BH: 1115511
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C 178617

CERTIFICATE

State of Oregon

OFFICE OF THE SECRETARY OF STATE
Corporation Division

I, **BILL BRADBURY**, Secretary of State of Oregon, and Custodian of the Seal of said State, do hereby certify:

THE NICHOLS ACCOUNTING GROUP, P.C.

was

Incorporated

under the Oregon

Professional Corporation Act

on

January 13, 1989

and is active on the records of the Corporation Division as of
the date of this certificate.



In Testimony Whereof, I have hereunto set
my hand and affixed hereto the Seal of the
State of Oregon.

BILL BRADBURY, Secretary of State

By

Debra L. Viag

Debra L. Viag

May 13, 2008

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