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State of Idaho

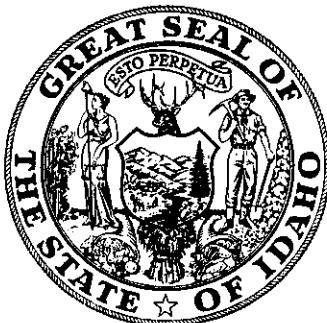
Department of State

CORPORATION REINSTATEMENT CERTIFICATE

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, do hereby certify that INDEPENDENT DATA & ACCOUNTING SYSTEMS, INC., a corporation organized under the laws of the State of Idaho, forfeited its corporate powers or its right to do business in the State of Idaho on December 1, 1992.

I FURTHER CERTIFY That the corporation has on January 4, 1993, been reinstated on the records of this office, and that its corporate powers or its right to do business in the State of Idaho are hereby restored.

Dated: January 4, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Sherge Raluis*