

Department of State.

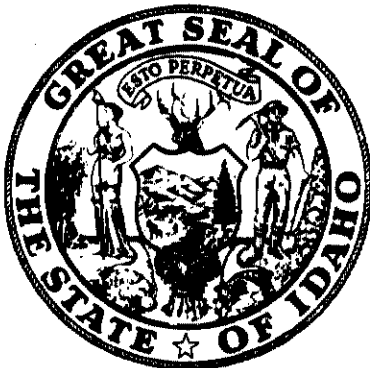
**CERTIFICATE OF AUTHORITY
OF**

PEELER, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of _____ PEELER, INC. _____ for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to _____ PEELER, INC. _____ to transact business in this State under the name _____ PEELER, INC. _____ and attach hereto a duplicate original of the Application for such Certificate.

Dated April 22, 1991



Pete T. Cenarrusa

SECRETARY OF STATE

Elizabeth Babala

Corporation Clerk

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

To the Secretary of State of Idaho

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

1. The name of the corporation is PEELER, INC

2. The name which it shall use in Idaho is PEELER, INC

(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)

3. It is incorporated under the laws of NEW JERSEY

4. The date of its incorporation is 6/23/89 and the period of its duration is perpetual

5. The address of its principal office in the state or country under the laws of which it is incorporated is 1735 Hooper Avenue, Suite 3B, Toms River, New Jersey 08753

6. The address to which correspondence should be addressed, if different from that in item 5. 1155 YELLOWSTONE STE C, POCA TELLO, ID 83201

7. The street address of its proposed registered office in Idaho is 1155 YELLOWSTONE STE C, POCA TELLO, ID 83201, and the name of its proposed registered agent in Idaho at that address is KENETTE ELLIN

8. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are: HEARING AIDS

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

Name	Office	Address
<u>EDWARD L. ALEO</u>	<u>PRESIDENT</u>	<u>PO BOX 102, TILLSON, NY 12486</u>
<u>RICKY L. FRASIER</u>	<u>BOARD OF DIRECTOR</u>	<u>BOX 426B RT 334, JOHNSTOWN, NY 12095</u>
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(continued on reverse)

Name

Office

Address

10. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

11. This Application is accompanied by a certificate of Corporate Status or Existence, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated: 4-11-91

PEELER INC

(Corporation Name)

By X [Signature], Pres

Its President/ Vice President (please specify)

and V [Signature]

Its Secretary/ Assistant Secretary (please specify)

STATE OF NEW YORK)

COUNTY OF ULSTER) ss:

I, DEBORAH L. DOYLE, a notary public, do hereby certify that on this 11th day of APRIL, 19 91, personally appeared before me EDWARD L. ALEO, Ph.D., who being by me first duly sworn, declared that (s)he is the PRESIDENT of PEELER INC.

that (s)he signed the foregoing document as PRESIDENT of the corporation and that the statements therein contained are true.

DEBORAH L. DOYLE
Notary Public, State of New York
Reg. No. 1438
Qualified in Ulster County
Commission Expires January 27, 1992

* Deborah L. Doyle
Notary Public

State of New Jersey

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Department of State

PEELER, INC.

The Secretary of State of the State of New Jersey, DO
HEREBY CERTIFY that the records of this office show that the
charter of the above-named corporation was filed in this office
on the 23rd day of June A.D. 1989 and so far as the records of
this office show, said corporation has never been dissolved by
action of its stockholders, nor has its charter been voided for
non-payment of State taxes by Proclamation and now continues as
an existing corporation within the State of New Jersey. At the
time of issuance of this certificate Annual Reports are
current.

I FURTHER CERTIFY, that the location of the registered
office is 1735 Hooper Avenue, Suite 3B, Toms River, New Jersey
08753 and the registered agent is Gilbert E. Hiscott, Esq.

IN TESTIMONY WHEREOF, I have
hereunto set my hand and affixed
my Official Seal at Trenton this
26th day of March A.D. 1991.

Joan Hiscott
SECRETARY OF STATE

