

State of Idaho

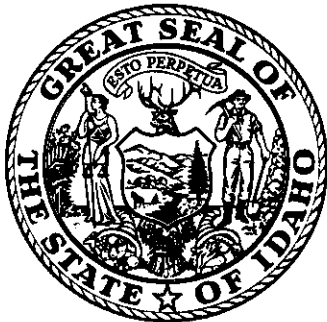
Office of the Secretary of State

CORPORATION REINSTATEMENT CERTIFICATE

I, BEN YSURSA, Secretary of State of the State of Idaho, do hereby certify that **FLIPTAG CORPORATION**, file number C 117203 , a corporation organized under the laws of the State of Idaho, was administratively dissolved on February 5, 2003, for failure to file the required annual report form by the date due.

I FURTHER CERTIFY That the corporation has on April 3, 2003, 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: April 3, 2003



Ben Yursa

SECRETARY OF STATE

By

Sheryl Blum



APPLICATION FOR REINSTATEMENT

To the SECRETARY OF STATE, STATE OF IDAHO

1. The name of the Idaho corporation / limited liability company applying for reinstatement following administrative dissolution or forfeiture is: _____

FLIPTAG CORPORATION

2. The date of its incorporation / organization was: _____

November 21, 1996

3. The corporation / limited liability company hereby applies for reinstatement.

4. This application is accompanied by a current annual report, appointment of registered agent, or articles of amendment extending existence, as appropriate, and a filing fee of \$30.00.

Signature: _____

Roger J. Miller

Capacity/Title: _____

PRESIDENT

Date: _____

4-1-03

(must be signed by a chairman of the board of directors or officer of the corporation/LLC)

Secretary of State use only

IDAHO SECRETARY OF STATE

04/03/2003 05:00

CK: 1719 CT: 168854 BH: 672679

1 @ 30.00 = 30.00 CORP REINS # 2

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Rev. 05/2000

2003 APR -3 AM 8:43
STATE OF IDAHO
CLERK