

State of Idaho

Department of State

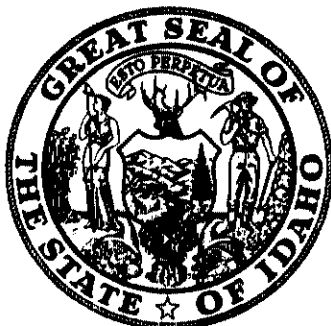
CERTIFICATE OF AUTHORITY OF

TAP ENTERPRISES, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of TAP ENTERPRISES, 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 TAP ENTERPRISES, INC. to transact business in this State under the name TAP ENTERPRISES, INC. and attach hereto a duplicate original of the Application for such Certificate.

Dated: January 15, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Valerie Taylor*

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

RECEIVED
SEC. OF STATE

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:

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1. The name of the corporation is Tap Enterprises, Inc.

2. The name which it shall use in Idaho is Tap Enterprises, 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 Nebraska

4. The date of its incorporation is May 24, 1988 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 10702 So. 144th Street Omaha, NE 68138

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

7. The street address of its proposed registered office in Idaho is 877 Main Street
Boise, Idaho 83702-5858, and the name of its proposed registered agent in Idaho at that address is The Prentice-Hall Corp. System, Inc.

8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are:
Tool Auctions in various cities

(Continued on reverse)

Submit application and certificate of status to:

Office of the Secretary of State
Division of Corporations
Statehouse, Room 203
Boise, Idaho 83720

Secretary of State use only

IDaho SECRETARY OF STATE

19930115	0900	45035	2
OK #:	6771	CUST#	1
CORPORATIO	10	60.00=	60.00

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

Name	Office	Address
Bob Cummins	President/Owner	530 Lakehurst Dr. Waterloo, NE 68069
Bob Cummins	V.P.	Same
Bob Cummins	Sec.	Same
Bob Cummins	Treas.	Same

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: January 11, 1993

Tap Enterprises, Inc.

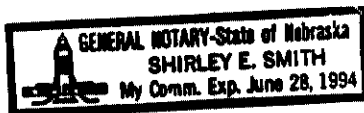
(Corporation name)

By X [Signature]
Its President/Vice President (please specify)
and X [Signature]
Its Secretary/Assistant Secretary (please specify)

STATE OF Nebraska)
COUNTY OF Sarpy) ss:

I, Shirley E. Smith, a notary public, do hereby certify that on this 11 day of January, 19 93, personally appeared before me Bob Cummins, who being by me first duly sworn, declared that (s)he is the President/Secretary of TAP Enterprises, Inc.

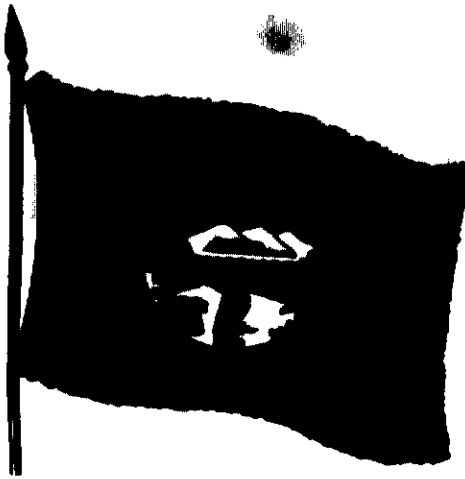
that (s)he signed the foregoing documents as President/Secretary of the corporation and that the statements therein contained are true.



Shirley E. Smith
Notary Public

STATE OF

NEBRASKA



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United States of America, }
State of Nebraska } ss.

Department of State
Lincoln, Nebraska

I, Allen J. Beermann, Secretary of State of the State of Nebraska
do hereby certify;

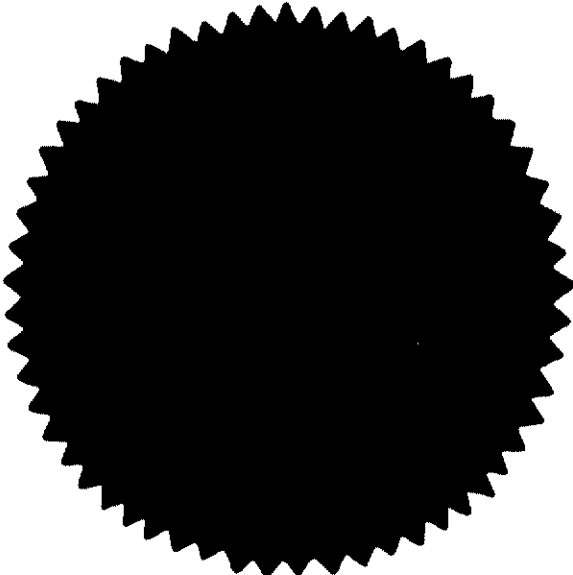
TAP ENTERPRISES, INC.

with registered office located in OMAHA , Nebraska, filed
Articles of Incorporation in this office on May 24, 1988.

I further certify that said corporation is in good standing as of this date.

In Testimony Whereof,

I have hereunto set my hand and
affixed the Great Seal of the State
of Nebraska on December 3
in the year of our Lord, one thousand
nine hundred and ninety-two.



Allen J. Beermann

SECRETARY OF STATE

DEPUTY