

State of Idaho

Department of State

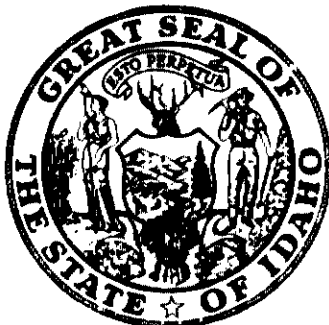
CERTIFICATE OF AUTHORITY OF

PAYROLL TRANSFERS, INC.
File number C 121223

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

Dated: October 16, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By

Larry J. Clark

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

To the Secretary of State of Idaho

The undersigned Corporation applies for a Certificate of Authority and states as follows:

Oct 16 10 34 AM '97

1. The name of the corporation is Payroll Transfers, Inc.
2. The name which it shall use in Idaho is _____
3. It is incorporated under the laws of Florida
4. Its date of incorporation is 5/31/89
5. The address of its principal office is 3710 Corporex Park Drive, Suite 300, Tampa, Florida 33619
6. The address to which correspondence should be addressed, if different than item 5, is _____
7. The street address of its registered office in Idaho is 300 North 6th Street, Boise, Idaho 83701, and its registered agent in Idaho at that address is C T Corporation System
8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
See attached list of directors and officers		

Dated: 10/14/97

Payroll Transfers, Inc.
(Corporation name)
By [Signature]
Michael M. Moore
President
(specify capacity of signer)

Customer Acct # IDAHO SECRETARY OF STATE

of using account number: 1000000000
CK: 135012173 CT: 68662 DAT 47395

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1 @ 20.00 = 20.00 EXPDITE C

C 121223

Appendix to Idaho
Application for Certificate of Authority

**Directors and Officers of
Payroll Transfers, Inc.**

1. Michael M. Moore, President
3710 Corpex Park Drive, Suite 300
Tampa, Florida 33619
2. Marc C. Particelli, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
3. Brian Kwait, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
4. Derek Dewan, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
5. Stephen Berger, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
6. T. Joe Willey, Ph.D., Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
7. Daniel Doctoroff, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
8. Bradford Bernstein, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619
9. Adam M. Mizel, Director
3710 Corporex Park Drive, Suite 300
Tampa, Florida 33619

State of Florida



Department of State

I certify from the records of this office that PAYROLL TRANSFERS, INC., is a corporation organized under the laws of the State of Florida, filed on May 31, 1989.

The document number of this corporation is K91983.

I further certify that said corporation has paid all fees and penalties due this office through December 31, 1997, that its most recent annual report was filed on April 1, 1997, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capitol, this the
Eighth day of October, 1997



CR2EO22 (2-95)

A handwritten signature in cursive script, reading "Sandra B. Northam".

Sandra B. Northam
Secretary of State