

State of Idaho

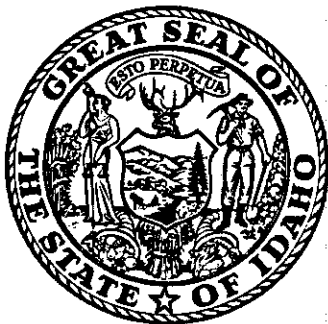
Office of the Secretary of State

CORPORATION REINSTATEMENT CERTIFICATE

I, BEN YSURSA, Secretary of State of the State of Idaho, do hereby certify that **PROGRESSIVE TAX & FINANCIAL PLANNING INC.**, file number C 135884 , a corporation organized under the laws of the State of Idaho, was administratively dissolved on January 7, 2002, for failure to file the required annual report form by the date due.

I FURTHER CERTIFY That the corporation has on October 24, 2006, 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: October 24, 2006



Ben Yursa

SECRETARY OF STATE

By

Christine L.



APPLICATION FOR REINSTATEMENT

To the SECRETARY OF STATE, STATE OF IDAHO

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

PROGRESSIVE TAX & FINANCIAL PLANNING INC.

2. The date of its incorporation / organization was:

October 5, 2000

3. The corporation / limited liability company / limited partnership / limited liability partnership hereby applies for reinstatement. If the entity name is unavailable, a certificate of amendment for a name change must be attached.

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: Ann E. West

Capacity/Title: Secretary/Treasurer

Date: 10/21/2006

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

Secretary of State use only

IDAHO SECRETARY OF STATE
 10/24/2006 05:00
 CK: 993 CT: 205792 BH: 984830
 1 @ 30.00 = 30.00 CORP REINS # 2
 1 @ 20.00 = 20.00 EXPEDITE C # 3

g:\corporate\reports\reinstatement.pmd
 Rev. 10/2006

FILED
 OCT 24 AM 9:08
 SECRETARY OF STATE
 IDAHO