

State of Idaho

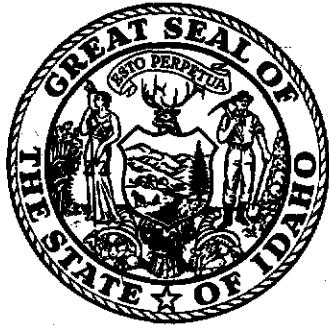
Office of the Secretary of State

LIMITED LIABILITY COMPANY REINSTATEMENT CERTIFICATE

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that the articles of organization of **ACCOUNTING RESOURCES, P.L.L.C.**, file number W 8115 , a limited liability company organized under the laws of the State of Idaho, was administratively dissolved on May 8, 2008, for failure to file the required annual report form by the date due.

I FURTHER CERTIFY That the limited liability company has on January 12, 2012, been reinstated on the records of this office, and that its articles of organization in the State of Idaho are hereby restored.

Dated: January 12, 2012



Ben Ysursa

SECRETARY OF STATE

By

Dunda Coibus



APPLICATION FOR REINSTATEMENT

To the SECRETARY OF STATE, STATE OF IDAHO

12 JAN 12 PM 4:41

RECEIVED
SECRETARY OF STATE
STATE OF IDAHO

1. The name of the Idaho limited liability company applying for reinstatement following administrative dissolution or forfeiture, if available:
ACCOUNTING RESOURCES, P.L.L.C.
2. The date of its organization was: February 24, 1999
3. The limited liability company hereby applies for reinstatement. If the entity name is unavailable, a certificate of amendment for a name change must be attached.

Signature:

Manager or Member: Don SteevesDate: 1/12/12

(must be signed by a manager or member of the LLC)

Secretary of State use only

IDaho SECRETARY OF STATE
01/12/2012 05:00
CK: 877302 CT: 172099 BH: 1305941
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