

State of Idaho

Office of the Secretary of State

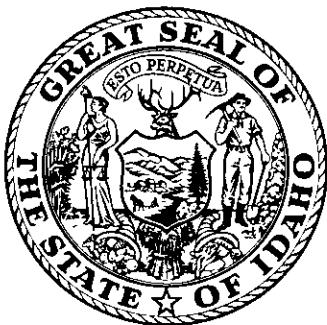
**CERTIFICATE OF AUTHORITY
OF
URGENT TAX CARE, INC**

File Number C 180099

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: September 15, 2008



Ben Ysursa

SECRETARY OF STATE

By *Ben Ysursa*

State of California
Secretary of State

CERTIFICATE OF STATUS

ENTITY NAME:

URGENT TAX CARE, INC

FILE NUMBER: C3041305
FORMATION DATE: 05/23/2008
TYPE: DOMESTIC CORPORATION
JURISDICTION: CALIFORNIA
STATUS: ACTIVE (GOOD STANDING)

I, DEBRA BOWEN, Secretary of State of the State of California,
hereby certify:

The records of this office indicate the entity is authorized to exercise
all of its powers, rights and privileges in the State of California.

No information is available from this office regarding the financial
condition, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate
and affix the Great Seal of the State of
California this day of September 11, 2008.

DEBRA BOWEN
Secretary of State