

State of Idaho

Office of the Secretary of State

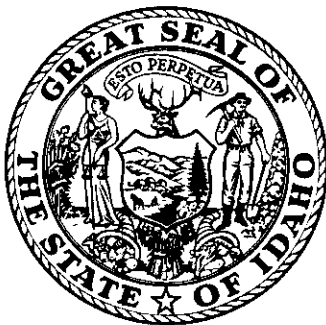
CERTIFICATE OF AUTHORITY
OF
ICMS, INC.

File Number C 165943

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: 29 March 2006



Ben Yursa
SECRETARY OF STATE

By *Sally Lloyd*

FILED EFFECTIVE



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

STATE OF IDAHO
SECRETARY OF STATE
MARCH 29 2006

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

1. The name of the corporation is:

ICMS, Inc.

2. The name which it shall use in Idaho is: N/A

3. It is incorporated under the laws of: Mauritius

4. Its date of incorporation is: 10/11/2005

5. The address of its principal office is:

28 Najafgarh Road, New Delhi, Delhi 100 015 India

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

726 Exchange Street, Suite 700 Buffalo, NY 14210

7. The street address of its registered office in Idaho is: 300 North 6th Street, Boise, ID 83702

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
<u>Jeffrey Alan Hauser</u>	<u>Director</u>	<u>726 Exchange St., Suite 700 , Buffalo, NY 14210</u>
<u>Ajay NMN Bhatia</u>	<u>Secretary</u>	<u>28 Najafgarh Rd., New Delhi, Delhi 100 015 India</u>
<u>Prithvi Ray Jindal</u>	<u>Director</u>	<u>28 Najafgarh Rd., New Delhi, Delhi 100 015 India</u>
<u>Sanjiv NMN Garg</u>	<u>Director</u>	<u>28 Najafgarh Rd., New Delhi, Delhi 100 015 India</u>
_____	_____	_____
_____	_____	_____

Dated: 3-20-2006

Signature: _____

Typed Name: Jeffrey Hauser

Capacity: Director

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
03/29/2006 05:00
CK: 2255 CT: 198631 BH: 946163
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C 165943



Company No. 58959
C2/GBL

Republic of Mauritius

CERTIFICATE OF CURRENT STANDING

Issued under section 346 of the
COMPANIES ACT 2001
(Act No. 15 of 2001)

ICMS INC.

I, Mrs R. Yeung Sin Hing, Acting Deputy Registrar of Companies of the Republic of Mauritius DO HEREBY CERTIFY that:

1. The above company was duly incorporated under the provisions of the Companies Act 2001 on the 11th day of October 2005, as a Category 2 Global Business Company.
2. The name of the company is still on the Register of Companies and the Company has paid all fees, licence fees due and payable under the Companies Act 2001.
3. The Company has not submitted to me Articles of Merger or Consolidation that have not yet become effective.
4. The Company has not submitted to me Articles of Arrangement that have not yet become effective.
5. The Company is not in the process of being wound up and dissolved and that no proceedings have been instituted to remove the name of the Company off the said Register.
6. In so far as is evidenced by the documents filed with me, the Company is in good current standing.

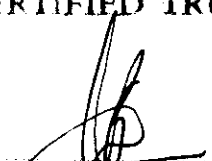
This 17th day of March 2006

Given under my HAND and SEAL in the City of Louis, Mauritius


R. Yeung Sin Hing (MPL)
for Registrar of Companies



CERTIFIED TRUE COPY


BASHIR NABEEL BOKUS B.Sc(Hons)Fcon, ACCA
For International Financial Services Ltd