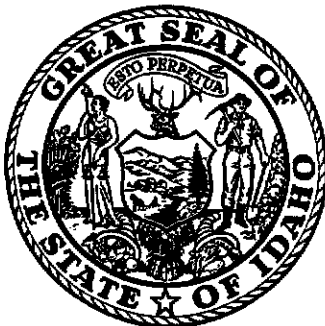# State of Idaho

Office of the Secretary of State

CERTIFICATE OF AUTHORITY

OF

LAW OFFICES OF MITCHELL N. KAY, P.C.

File Number C 182568

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 Professional Service 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: March 31, 2009

Ben Ysursa

SECRETARY OF STATE

By _____*Linda McCrane*_____

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)
(Instructions on Back of Application)

FILED EFFECTIVE

09 MAR 31 AM 10: 32

SECRETARY OF STATE
STATE OF IDAHO

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

1. The name of the corporation is:

    Law Offices of Mitchell N. Kay, P.C.

2. The name which it shall use in Idaho is: Law Offices of Mitchell N. Kay, P.C.

3. It is incorporated under the laws of: New York

4. Its date of incorporation is: July 8, 2004

5. The address of its principal office is:

    7 Penn Plaza, New York, NY 10001

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

7. The street address of its registered office in Idaho is:, 2105 Coronado Street, Idaho Falls, ID 83404

    and its registered agent in Idaho at that address is: Michael D. Gaffney

8. The names and respective business addresses of its directors and officers are:

Name	Title	Business Address
Mitchell N. Kay	President	7 Penn Plaza, New York, NY 10001

Dated: 3/30/09

Signature: _m d Ka_

Typed Name: MITCHELL N. KAY

Capacity: PRESIDENT

[The signer must be a director or an officer of the corporation.]

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

IDAHO SECRETARY OF STATE
03/31/2009 05:00
CK: 2456 CT: 1681 BH: 1163746
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C182568

g:\corp\forms\corp
forms\applicationforauthority_profit.pmd
Revised 06/2005

Web Form

State of New York
Department of State } SS:

I hereby certify, that the Certificate of Incorporation of LAW OFFICES OF
MITCHELL N. KAY, P.C. was filed on 07/08/2004, with perpetual duration,
and that a diligent examination has been made of the Corporate index for
documents filed with this Department for a certificate, order, or record
of a dissolution, and upon such examination, no such certificate, order
or record has been found, and that so far as indicated by the records of
this Department, such corporation is an existing corporation.

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Witness my hand and the official seal
of the Department of State at the City
of Albany, this 27th day of January
two thousand and nine.

Daniel Shapiro
Special Deputy Secretary of State

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