

State of Idaho

Office of the Secretary of State

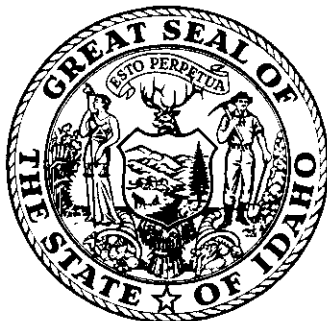
**CERTIFICATE OF AUTHORITY
OF
AMERICAN APPRAISAL PROPERTY TAX SERVICES, INC.**

File Number C 152001

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: 8 December 2003



Ben Yursa
SECRETARY OF STATE

By *K. A. [Signature]*



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

2003 DEC -8 AM 9:25
SECRETARY OF STATE
STATE OF IDAHO

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

- The name of the corporation is:
American Appraisal Property Tax Services, Inc.
- The name which it shall use in Idaho is: American Appraisal Property Tax Services, Inc.
- It is incorporated under the laws of: Wisconsin
- Its date of incorporation is: 02/21/1996
- The address of its principal office is:
411 East Wisconsin Ave., Suite 1900, Milwaukee, WI 53202
- The address to which correspondence should be addressed, if different from item 5, is:
Legal Department, AAA, 411 E. Wisconsin Ave., Suite 1900, Milwaukee, WI 53202
- The street address of its registered office in Idaho is: 300 N 6th Street Boise ID 83702
and its registered agent in Idaho at that address is: CT Corporation System

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

Name	Office	Address
<u>Dennis C. Neilson</u>	<u>President</u>	<u>411 East Wisconsin Ave., Milwaukee, WI</u>
<u>Joseph P. Zvesper</u>	<u>Vice Pres./Treasurer</u>	<u>411 East Wisconsin Ave., Milwaukee, WI</u>
<u>Ronald M. Goergen</u>	<u>Secretary</u>	<u>411 East Wisconsin Ave., Milwaukee, WI</u>
<u>Paula D. Bost</u>	<u>Ass't. Secretary</u>	<u>411 East Wisconsin Ave., Milwaukee, WI</u>
_____	_____	_____
_____	_____	_____

Dated: 12/1/03

Signature: Paula D. Bost

Typed Name: Paula D. Bost

Capacity: ASSISTANT Secretary

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

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12/08/2003 05:00
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TEMPLATE
2-2000

United States of America

State of Wisconsin



2003 DEC -8 AM 9: 25

DEPARTMENT OF FINANCIAL INSTITUTIONS
STATE OF IDAHO

To All to Whom These Presents Shall Come, Greeting:

I, RAY ALLEN, Deputy Administrator of the Division of Corporate & Consumer Services of the Department of Financial Institutions, do hereby certify that

AMERICAN APPRAISAL PROPERTY TAX SERVICES, INC.

was a domestic corporation organized under the laws of this state and that its date of incorporation was February 21, 1996.

I further certify that the following charter documents have been duly filed with this department for said corporation, namely: The Articles of Incorporation, filed February 21, 1996, under the name AMERICAN APPRAISAL PROPERTY TAX CONSULTANTS, INC.; an Amendment, filed March 19, 1997, changing the name to AMERICAN APPRAISAL PROPERTY TAX SERVICES, INC.; Articles of Dissolution, filed March 31, 2002; and that these are the only charter documents filed with this department for said corporation.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Department on November 7, 2003.

A handwritten signature in black ink, appearing to read "Ray Allen".

RAY ALLEN, Deputy Administrator
Division of Corporate & Consumer Services
Department of Financial Institutions

BY: A handwritten signature in black ink, appearing to read "Robert Harris".