

State of Idaho

Office of the Secretary of State

**CERTIFICATE OF AUTHORITY
OF
BRAY & BRAY ACCOUNTANTS, A PROFESSIONAL CORPORATION**

File Number C 185535

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: December 21, 2009



Ben Yursa

SECRETARY OF STATE

By *Christina*



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

09 DEC 21 AM 9:05

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: Bray & Bray Accountants, A Professional Corporation
2. The name which it shall use in Idaho is: Bray & Bray Accountants, A Professional Corporation
3. It is incorporated under the laws of: California
4. Its date of incorporation is: February 4, 2004
5. The address of its principal office is: 936 East Winding Creek Drive, Eagle, Idaho 83616
6. The address to which correspondence should be addressed, if different from item 5, is: 372 South Eagle Road, PMB 370, Eagle, Idaho 83616
7. The street address of its registered office in Idaho is: 936 East Winding Creek Dr, Eagle, Id 83616 and its registered agent in Idaho at that address is: David Charles Bray CPA, EA
8. The names and respective business addresses of its directors and officers are:

Table with 3 columns: Name, Title, Business Address. Rows include David Charles Bray (President) and Rachel C. Bray (Vice - President).

Dated: November 12, 2009

Signature: [Handwritten Signature]

Typed Name: David C. Bray

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

Customer Acct #: Secretary of State use only. IDAHO SECRETARY OF STATE 12/21/2009 05:00. Includes vertical text: g:\corpforms\corp forms\appforca\idauthority_profit.pmd Revised 08/2005

C185535

**State of California
Secretary of State**

CERTIFICATE OF STATUS

ENTITY NAME:

BRAY & BRAY ACCOUNTANTS, A PROFESSIONAL CORPORATION

FILE NUMBER: C2604920
FORMATION DATE: 02/04/2004
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 December 16, 2009.

Debra Bowen

DEBRA BOWEN
Secretary of State