

State of Idaho

Office of the Secretary of State

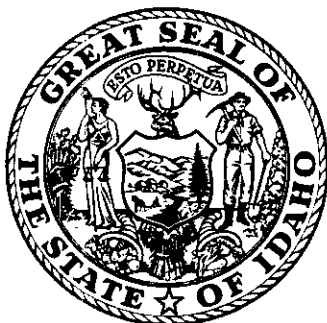
**CERTIFICATE OF AUTHORITY
OF
MATTHEW E. REGEN, CPA, PC**

File Number C 165024

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: 8 February 2006



Ben Yursa
SECRETARY OF STATE

By *Sheryl Radner*

2006 FEB -8 AM 8:51

SECRETARY OF STATE
follows:

1. The name of the corporation is:

2. The name which it shall use in Idaho is: MATTHEW E. REGEN, CPA, PC

3. It is incorporated under the laws of: UTAH

4. Its date of incorporation is: JANUARY 3, 2005

5. The address of its principal office is:

2176 NORTH MAIN, SUITE 200, NORTH LOGAN, UT 84341

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

P.O. BOX 6393, NORTH LOGAN, UT 84341

7. The street address of its registered office in Idaho is: 482 CONSTITUTION WAY, IF, ID 83401

and its registered agent in Idaho at that address is: DREW PENDLEBURY

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

Address

P.O. BOX 6393, N. LOGAN, UT 84341

Dated: FEBRUARY 4, 2006

Signature:

MATTHEW REGEN

Capacity: PRESIDENT

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

Customer Acct # :

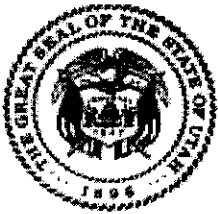
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Secretary of State use only

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Revised 06/2005

IDAHO SECRETARY OF STATE
02/08/2006 05:00
CK: 1082 CT: 196781 BH: 936704
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C 165024



Utah Department of Commerce
Division of Corporations & Commercial Code
160 East 300 South, 2nd Floor, PO Box 146705
Salt Lake City, UT 84114-6705
Service Center: (801) 530-4849
Toll Free: (877) 526-3994 Utah Residents
Fax: (801) 530-6438
Web Site: <http://www.commerce.utah.gov>

02/06/2006
5804365-014402062006-463115

CERTIFICATE OF EXISTENCE

Registration Number: 5804365-0144
Business Name: MATTHEW E. REGEN, CPA, PC
Registered Date: January 03, 2005
Entity Type: Corporation
Current Status: Good Standing

The Division of Corporations and Commercial Code of the State of Utah, custodian of the records of business registrations, certifies that the business entity on this certificate is authorized to transact business and was duly registered under the laws of the State of Utah. The Division also certifies that this entity has paid all fees and penalties owed to this state; its most recent annual report has been filed by the Division; and, that Articles of Dissolution have not been filed.



Kathy Berg

Kathy Berg
Director
Division of Corporations and Commercial Code