State of Idaho

Office of the Secretary of State

CERTIFICATE OF AUTHORITY

OF

CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION, INC.

File Number C 146966

I PETE T. CENARRUSA, 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: 31 December 2002



SECRETARY OF STATE

By Shary Dures

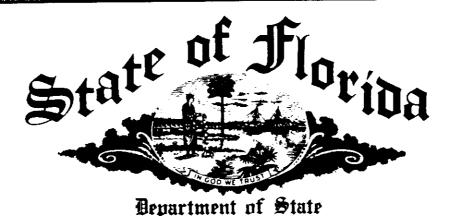


APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit) (Instructions on Back of Application)

2002 DEC 31 PM 2: 13

C146966

The residence of Comparation applies for	a Cortificate of Authority and	etates as follows:
The undersigned Corporation applies for	a Certificate of Authority and	states as follows:
1. The name of the corporation is:		
Certified Professional Employer Organization, Inc.		
2. The name which it shall use in Idaho is: Certified Professional Employer Organization, Inc.		
3. It is incorporated under the laws of: Florida		
4. Its date of incorporation is: February 23, 1990		
5. The address of its principal office is: 401 Yelvington Avenue, Clearwater, Florida 33755		
6. The address to which corresponden Same as above	ce should be addressed, if di	fferent from item 5, is:
7. The street address of its registered office in Idaho is:, National Registered Agents, Inc.		
and its registered agent in Idaho at that address is: National Registered Agents, Inc.		
D. The names and represtive business addresses of its directors and officers are:		
8. The names and respective business addresses of its directors and officers are:		
Name	Office	Address
August R. Curcio	Director/President	401 Yelvington Ave, Clearwater, FL 33755
Stephen S. Workman	Director/Vice President	401 Yelvington Ave, Clearwater, FL 33755
Carolyn Bradham	Dir/Secretary/Treasurer	401 Yelvington Ave, Clearwater, FL 33755
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	Γ	Customer Acct #:
Dated: December 26, 2002		(if using pre-paid account)
Signature: Cause J	rellian-	0 ((0)-1
TypedName: Carolyn Bradham	docytem	07/2002 07/2002
Capacity: Secretary/Treasurer		Secretary of State use only



I certify from the records of this office that CERTIFIED PROFESSIONAL EMPLOYER ORGANIZATION, INC., is a corporation organized under the laws of the State of Florida, filed on February 23, 1990.

The document number of this corporation is L53108.

I further certify that said corporation has paid all fees due this office through December 31, 2002, that its most recent annual report/uniform business report was filed on March 19, 2002, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capitol, this the Twenty-fourth day of December, 2002



CR2EO22 (7-02)

Jim Smith

Secretary of State