

State of Idaho

Office of the Secretary of State

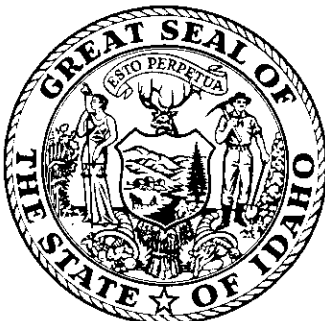
**CERTIFICATE OF AUTHORITY
OF
K B TOY OF MASSACHUSETTS, INC.**

File Number C 152359

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: 29 December 2003



Ben Ysursa

SECRETARY OF STATE

By

[Signature]



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

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

1. The name of the corporation is:

KB Toy of Massachusetts, Inc.

2. The name which it shall use in Idaho is: KB Toy of Massachusetts, Inc.

3. It is incorporated under the laws of: Massachusetts

4. Its date of incorporation is: July 14, 1986

5. The address of its principal office is:

100 West Street, Pittsfield, MA 01201

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: 1401 Shoreline Drive, Suite 2, Boise, Idaho 83702
and its registered agent in Idaho at that address is: Corporation Service Company

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

Name	Office	Address
<u>Michael L. Glazer</u>	<u>President</u>	<u>100 West St., Pittsfield, MA 01201</u>
<u>Robert J. Feldman</u>	<u>Vice President</u>	<u>100 West St., Pittsfield, MA 01201</u>
<u>Kenneth A. Grady</u>	<u>Vice President and Secretary</u>	<u>100 West St., Pittsfield, MA 01201</u>
<u>David T. Pyne</u>	<u>Treasurer</u>	<u>100 West St., Pittsfield, MA 01201</u>
_____	_____	_____
_____	_____	_____

Dated: 12-8-03

Signature: *Kenneth A. Grady*

Typed Name: Kenneth A. Grady

Capacity: Vice president and Secretary

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
12/29/2003 05:00
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C152359



William Francis Galvin
Secretary of the
Commonwealth

The Commonwealth of Massachusetts

Secretary of the Commonwealth

State House, Boston, Massachusetts 02133

December 16, 2003

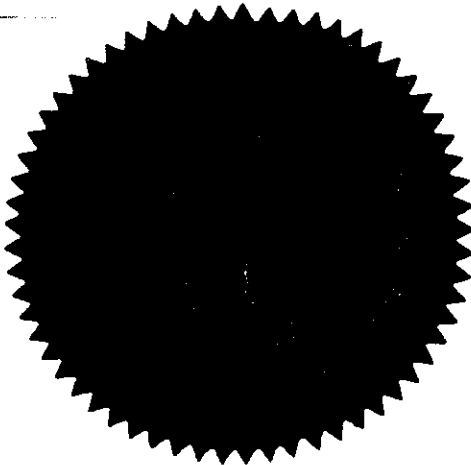
TO WHOM IT MAY CONCERN:

I hereby certify that according to the records of this office,

K B TOY OF MASSACHUSETTS, INC.

is a domestic corporation organized on **July 14, 1986**, under the General Laws of the Commonwealth of Massachusetts.

I further certify that there are no proceedings presently pending under the Massachusetts General Laws Chapter 156B section 101 for said corporation's dissolution; that articles of dissolution have not been filed by said corporation; that, said corporation has filed all annual reports, and paid all fees with respect to such reports, and so far as appears of record said corporation has legal existence and is in good standing with this office.



In testimony of which,
I have hereunto affixed the
Great Seal of the Commonwealth
on the date first above written.

William Francis Galvin

Secretary of the Commonwealth

*MGL Chapter 156B Section 83A provides that certain consolidations and mergers may be filed with the division within thirty days after the effective date of the merger or consolidation.

