

State of Idaho

Department of State

CERTIFICATE OF AUTHORITY OF

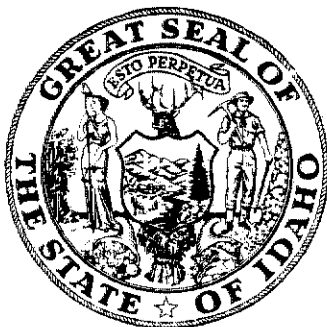
PAYCHEX AGENCY, INC.

File number C 127045

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority to transact business in this State, duly executed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are 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 attach hereto a duplicate of the Application for such Certificate.

Dated: January 7, 1999



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

To the Secretary of State of Idaho

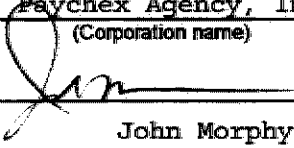
The undersigned Corporation applies for a Certificate of Authority and states as follows:

1. The name of the corporation is Paychex Agency, Inc. JAN 7 11 31 AM '99
2. The name which it shall use in Idaho is _____
3. It is incorporated under the laws of New York
4. Its date of incorporation is 5/15/97
5. The address of its principal office is 911 Panorama Trail South, Rochester, New York 14625
6. The address to which correspondence should be addressed, if different than item 5, is _____
7. The street address of its registered office in Idaho is 300 North 6th Street, Boise, Idaho 83701
_____, and its registered agent in Idaho at that address is C T Corporation System
8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
<u>Howard Buff</u>	<u>President and Director</u>	<u>911 Panorama Trail South, Rochester, New York 14625</u>
<u>John Morphy</u>	<u>Secretary/Treasurer and Director</u>	<u>911 Panorama Trail South, Rochester, New York 14625</u>
<u>Eugene Polisseni</u>	<u>Director</u>	<u>911 Panorama Trail South, Rochester, New York 14625</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 12/30/98

Paychex Agency, Inc.
(Corporation name)

By 
John Morphy

Its _____
Secretary
(specify capacity of signer)

Customer Acct #:

IDAHO SECRETARY OF STATE
(If using pre-paid account)

01/28/99 09:00
CK: 133811713 CT: 15948 BN: 176568

1 @ 100.00 = 100.00 AUTH PRO # 2

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State of New York | **ss:**
Department of State

I hereby certify, that the certificate of incorporation of PAYCHEX AGENCY, INC. was filed on 05/15/1997, with perpetual duration, and that a diligent examination has been made of the index of corporation papers filed in this Department for a certificate, order, or record of a dissolution, and upon such examination, no such certificate, order or record has been found, and that so far as indicated by the records of this Department, such corporation is a subsisting corporation.

*Witness my hand and the official seal
of the Department of State at the City
of Albany, this 29th day of December
one thousand nine hundred and
ninety-eight.*

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