

State of Idaho

Office of the Secretary of State

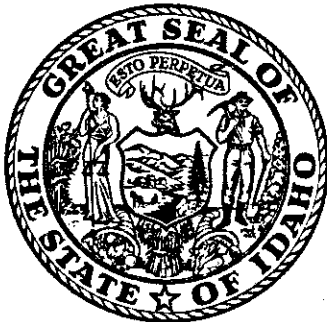
**CERTIFICATE OF AUTHORITY
OF
ELTMAN, ELTMAN & COOPER, P.C.**

File Number C 178816

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: June 3, 2008



Ben Yursa
SECRETARY OF STATE

By

[Signature]



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

08 JUN -3 PM 1:17

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:

Eltman, Eltman & Cooper, P.C.

2. The name which it shall use in Idaho is: _____

3. It is incorporated under the laws of: NY

4. Its date of Incorporation is: 12/12/1978

5. The address of its principal office is:

140 Broadway, 26th Floor

New York

NY 10005

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, ID 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>James Boyle</u>	<u>President/Director/Sole Officer</u>	<u>140 Broadway, 26th Floor, New York, NY 10005</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 5/12/08

Signature: [Signature]

Typed Name: James Boyle

Capacity: President

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

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

Corporation
 State of Idaho
 Revised 06/2005

IDAHO SECRETARY OF STATE
 06/03/2008 05:00
 CK: 21468 CT: 190821 BH: 1118033
 1 @ 100.00 = 100.00 AUTH PRO # 2
 1 @ 20.00 = 20.00 EXPEDITE C # 3

C178816

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

I hereby certify, that the Certificate of Incorporation of ELTMAN, ELTMAN & COOPER, P.C. was filed on 12/12/1978, under the name of ELTMAN & ELTMAN, P.C., with perpetual duration, and that a diligent examination has been made of the Corporate index for documents filed with 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 an existing corporation.

A Certificate of Amendment ELTMAN & ELTMAN, P.C., changing its name to ELTMAN, ELTMAN & COOPER, P.C., was filed 10/22/1984.



*Witness my hand and the official seal
of the Department of State at the City
of Albany, this 28th day of May
two thousand and eight.*

Daniel Shapiro
Special Deputy Secretary of State