

Department of The Secretary of State

I, RUFUS L. EDMISTEN, Secretary of State of the State of North Carolina, do hereby certify that a diligent search of the records of my office fails to indicate that a corporation named

INTERNAL REVENUE SERVICE

has ever been incorporated under the laws of this State or has ever been issued a Certificate of Authority to transact business in this State as a foreign corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal.

DONE IN THIS OFFICE at Raleigh, this 7th day of October, 1994.



Ropes 1. Elmiten

Secretary of State