

CORPORATE RESOLUTION--  
SMALL BUSINESS CORPORATION  
(SUB-CHAPTER S CORPORATION)

Upon motion made by Director Charle Miller, seconded and carried, the Board opened a discussion concerning the issue of an election by the Corporation to be treated as a "small business corporation" for income tax purposes. The Secretary noted that the holders of all of the issued stock of the Corporation have consented to such election and presented forms of written consent to such an election. The Chairman directed that the forms of written consent be attached to these Minutes. The Treasurer of the Corporation advised that such election was also recommended by the accountant for the Corporation. Upon motion made by Charle Miller, seconded and carried, it was

"RESOLVED, the appropriate officers of the Corporation are hereby authorized and directed to take all reasonable and necessary action to comply with the rules and regulations of the Internal Revenue Service and the Delaware of Delaware to make the election for treatment as a Sub-Chapter S Corporation pursuant to Internal Revenue Code, Sec. 1361, et seq."

Dated : 10th of September 2011