DOC ID ----> 200807902770

DATE:	DOCUMENT ID	DESCRIPTION	FILING	EXPED	PENALTY	CERT	COPY
03/20/2008	200807902770	DOMESTIC/REINSTATEMENT (REN)	25.00	.00	.00	.00	.00

Receipt

This is not a bill. Please do not remit payment.

REGENCY
2375 ROMIG ROAD
AKRON, OH 44320

STATE OF OHIO
CERTIFICATE
Ohio Secretary of State, Jennifer Brunner

1383892

It is hereby certified that the Secretary of State of Ohio has custody of the business records for

REGENCY SEATING, INC.

and, that said business records show the filing and recording of:

Document(s)	Document No(s):
DOMESTIC/REINSTATEMENT	**200807902770**

United States of America
State of Ohio
Office of the Secretary of State

Witness my hand and the seal of the Secretary of State at Columbus, Ohio this 14th day of March, A.D. 2008.

Ohio Secretary of State

DOC ID ----> 200807902770

Ohio Department of TAXATION

Taxpayer Services Division
P.O. Box 182382
Columbus, Ohio 43218-2382
http://www.ohio.gov/tax

CERTIFICATE OF REINSTATEMENT/QUALIFICATION

This certificate certifies that all Ohio Corporation Franchise Tax reports required to be filed have been filed, and all reported taxes or fees have been paid for all franchise tax years up through and including franchise tax year **2007**. Additional tax liability may be incurred at a later date due to an examination or audit of the corporation's franchise tax reports.

REGENCY SEATING INC

Charter: 1383892

Corporation Reinstatement (D-3) (X)
Corporation Qualification (D-4) ( )

Certificate issue date: ***March 3, 2008***

Richard A. Levin
Tax Commissioner

Please Note:
This certificate must be filed with the Ohio Secretary of State at the address listed below:

Ohio Secretary of State
180 East Broad Street
1st Floor
Columbus, OH 43215

In addition, a check for $25.00, payable to the Ohio Secretary of State, must accompany this Certificate in order to reinstate the corporate charter.