

EXHIBIT 81

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

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

Witness my hand and seal of the Department of State on **December 12, 2006**



A handwritten signature in black ink, appearing to read "D. J. ...", is written over the printed title.

Special Deputy Secretary of State

CSC 45

Certificate of Assumed Name
Pursuant to General Business Law, §130

20061212065

NYS Department of State
Division of Corporations, State Records and UOC
41 State Street, Albany, NY 12231-0001
www.dos.state.ny.us

1. NAME OF ENTITY

J. Boylston & Company, Publishers, LLC

1a. FOREIGN ENTITIES ONLY. If applicable, the fictitious name the entity agreed to use in New York State is:

2. NEW YORK LAW FORMED OR AUTHORIZED UNDER (CHECK ONE):

- Business Corporation Law
- Limited Liability Company Law
- Education Law
- Not-for-Profit Corporation Law
- Insurance Law
- Revised Limited Partnership Act
- Other (specify law):

3. ASSUMED NAME

ibooks

4. PRINCIPAL PLACE OF BUSINESS IN NEW YORK STATE (MUST BE NUMBER AND STREET. IF NONE, INSERT OUT-OF-STATE ADDRESS)

1230 Park Avenue, New York, New York 10128

5. COUNTIES IN WHICH BUSINESS WILL BE CONDUCTED UNDER ASSUMED NAME

ALL COUNTIES (if not, circle county(ies) below)

Albany	Clinton	Genesee	Montrose	Orleans	Saratoga	Tompkins
Albany	Columbia	Greene	Montgomery	Oswego	Schoenectady	Ulster
Brook	Cortland	Hamilton	Nassau	Otsego	Schoharie	Warren
Broome	Delaware	Herkimer	New York	Putnam	Schoharie	Washington
Cattaraugus	Dutchess	Jefferson	Niagara	Queens	Seneca	Wayne
Cayuga	Erie	Kings	Oneida	Rensselaer	Stauben	Westchester
Chautauque	Essex	Lewis	Onondaga	Richmond	Suffolk	Wyoming
Chemung	Franklin	Livingston	Ontario	Rockland	Sullivan	Yates
Chenango	Fulton	Madison	Orange	St. Lawrence	Tioga	

6. INSERT THE ADDRESS OF EACH LOCATION WHERE BUSINESS WILL BE CARRIED ON OR TRANSACTED UNDER THE ASSUMED NAME. Use a continuous sheet, if needed. (The address must be set forth in terms of a number and street, city, state and zip code. Please note that the address(es) reflected in paragraph 4 must be within the county(ies) circled in paragraph 5. If the entity does not have a specific location where it will conduct business under the assumed name please check the statement below.)

1230 Park Avenue, NY, NY 10128

No New York State Business Location

20061212065

INSTRUCTIONS FOR SIGNATURE: If corporation, by an officer; if limited partnership, by a general partner; if limited liability company, by a member or manager or by an attorney-in-fact or authorized person for such corporation, limited partnership, or limited liability company.

John T. Colby Jr., Authorized Person
Name and Title

J. Colby Jr.
Signature

CSC 45

CERTIFICATE OF ASSUMED NAME
OF

J. ROYLSTON & COMPANY, PUBLISHERS, LLC
(Insert Entity Name)

Ice
STATE OF NEW YORK
DEPARTMENT OF STATE
FILED DEC 12 2006
170727
BY: *WJL*

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Pursuant to §130, General Business Law

061201000608 WJL
FILER'S NAME AND MAILING ADDRESS

ALSTON & BIRD LLP

90 PARK AVENUE

NEW YORK, NY 10016

Wire Pay # 658111 MPT

NOTE: This form was prepared by the New York State Department of State. You are not required to use this form. You may draft your own form or use forms available at legal stationery stores. The Department of State recommends that all documents be prepared under the guidance of an attorney. The certificate must be submitted with a \$25 fee. The Department of State also collects the following, additional, county clerk fees for each county in which a corporation does or transacts business: \$100 for each county within New York City (Bronx, Kings, New York, Queens and Richmond) and \$25 for each county outside New York City. All checks over \$500 must be certified.

(For office use only)

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N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

ALBANY, NY 12231-0001

FILING RECEIPT

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ENTITY NAME : J. BOYLSTON & COMPANY, PUBLISHERS, LLC

DOCUMENT TYPE : ASSUMED NAME LTD LIABILITY CO

SERVICE COMPANY : CORPORATION SERVICE COMPANY

CODE: 45

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FILED: 12/12/2006

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PRINCIPAL LOCATION

1230 PARK AVENUE

NEW YORK
NY 10128

COMMENT:

ASSUMED NAME

IBOOKS

* FEES	85.00	PAYMENTS:	85.00
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* FILING :	25.00	CASH :	
* COUNTY :	.00	CHECK :	85.00
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NEW YORK NY 10016

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