

State of Idaho

Department of State.

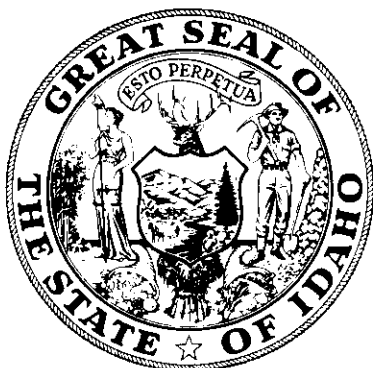
CERTIFICATE OF AUTHORITY OF

IR RESOURCE PLANNING CORP.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of *IR RESOURCE PLANNING CORP.* for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to *IR RESOURCE PLANNING CORP.* to transact business in this State under the name *IR RESOURCE PLANNING CORP.* and attach hereto a duplicate original of the Application for such Certificate.

Dated November 16, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

APPLICATION FOR CERTIFICATE OF AUTHORITY

To the Secretary of State of Idaho.

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

1. The name of the corporation is IR Resource Planning Corp.
2. *The name which it shall use in Idaho is N/A
3. It is incorporated under the laws of Delaware
4. The date of its incorporation is July 17, 1981 and the period of its duration is Perpetual
5. The address of its principal office in the state or country under the laws of which it is incorporated is _____
6. The address of its proposed registered office in Idaho is 300 North 6th Street
Boise, Idaho 83701, and the name of its proposed registered agent in Idaho at that address is C T CORPORATION SYSTEM
7. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are:
Financial planning for investors.

8. The names and respective addresses of its directors and officers are:

Name	Office	Address
SEE RIDER A		

9. The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
1,000	Common	\$.10

(continued on reverse)

10. The aggregate number of its issued shares, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
<u>1,000</u>	<u>Common</u>	<u>\$.10</u>

11. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

12. This Application is accompanied by a copy of its articles of incorporation and amendments thereto, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated October 26, 19 81

IR Resource Planning Corp.

By

Robert M. Roth

Its Vice President

and

Jean Freshman

Its Assistant Secretary

STATE OF Colorado)

COUNTY OF Denver) ss:

I, Christy Stutz, a notary public, do hereby certify that on this 26th day of October, 19 81, personally appeared before me Robert M. Roth, who being by me first duly sworn, declared that he is the Vice President of IR Resource Planning Corp.

that he signed the foregoing document as Vice President of the corporation and that the statements therein contained are true.

Christy Stutz
Notary Public My Commission Expires Jan. 2, 1984

*Pursuant to section 30-1-108(b)(1), Idaho Code, if the corporation assumes a name other than its true name, this application must be accompanied by a resolution of the Board of Directors to that effect.

RIDER "A"

* * * * *

<u>NAME</u>	<u>TITLE</u>	<u>TERM EXPIRES</u>	<u>ADDRESS</u>
ARTHUR H. GOLDBERG	Chairman of the Board/ Director	5/3/82	55 Sunset Road Kings Point, NY 11024
TODD PARROTT	Pres./ Director	5/3/82	1512 Cottonwood Lane Littleton, CO 80121
JEAN FRESHMAN	V.P./ Director	5/3/82	10001 East Evans, Bldg. C Denver, CO 80210
CREIGHTON LACEY-BAKER	V.P./ Director	5/3/82	8330 East Quincy Denver, CO 80235
ROBERT M. ROTH	V.P./ Treas./ Director	5/3/82	2598 S. Eagle Circle Aurora, CO 80014
JERRY WISCHMEYER	V.P./ Secy./ Director	5/3/82	6704 S. Detroit Circle Littleton, CO 80122

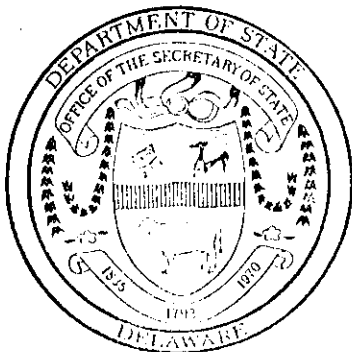


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STATE

State of DELAWARE

Office of SECRETARY OF STATE

I, Glenn C. Kenton, Secretary of State of the State of Delaware,
do hereby certify that the attached is a true and correct copy of
Certificate of _____ Incorporation
filed in this office on July 17, 1981.



Glenn C. Kenton
Glenn C. Kenton, Secretary of State

BY: D. Ignaty

DATE: November 4, 1981

CERTIFICATE OF INCORPORATION

OF

IR Resource Planning Corp.

* * * * *

1. The name of the corporation is

IR Resource Planning Corp.

2. The address of its registered office in the State of Delaware is No. 100 West Tenth Street, in the City of Wilmington, County of New Castle. The name of its registered agent at such address is The Corporation Trust Company.

3. The nature of the business or purposes to be conducted or promoted is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.

4. The total number of shares of stock which the corporation shall have authority to issue is one thousand (1,000) and the par value of each of such shares is Ten Cents (\$.10), amounting in the aggregate to One Hundred Dollars (\$100.00).

5. The name and mailing address of the incorporator is as follows:

<u>NAME</u>	<u>MAILING ADDRESS</u>
BARTON SADOWSKY	Integrated Resources, Inc. 666 Third Avenue, New York, New York 10022

6. The corporation is to have perpetual existence.

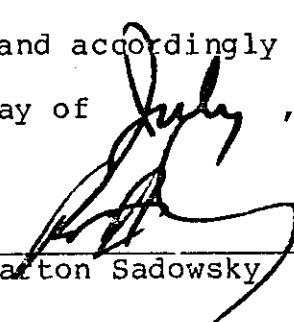
7. In furtherance and not in limitation of the powers conferred by statute, the board of directors is expressly authorized to make, alter or repeal the by-laws of the corporation.

8. Elections of directors need not be by written ballot unless the by-laws of the corporation shall so provide.

Meetings of stockholders may be held within or without the State of Delaware, as the by-laws may provide. The books of the corporation may be kept (subject to any provision contained in the statutes) outside the State of Delaware at such place or places as may be designated from time to time by the board of directors or in the by-laws of the corporation.

9. The corporation reserves the right to amend, alter, change or repeal any provision contained in this certificate of incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

I, THE UNDERSIGNED, being the incorporator
hereinbefore named, for the purpose of forming a cor-
poration pursuant to the General Corporation Law of the
State of Delaware, do make this certificate, hereby de-
claring and certifying that this is my act and deed and
the facts herein stated are true, and accordingly have
hereunto set my hand this 16th day of July, 1981.


Barton Sadowsky