

State of Idaho

Department of State

CERTIFICATE OF AUTHORITY OF

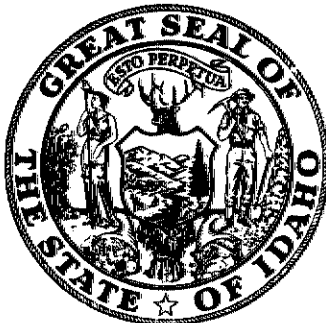
KAPLAN & KAPLAN, INC.

File number C 108692

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of KAPLAN & KAPLAN, INC. 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 KAPLAN & KAPLAN, INC. to transact business in this State under the name KAPLAN & KAPLAN, INC. and attach hereto a duplicate original of the Application for such Certificate.

Dated: December 27, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation) RECEIVED
SEC. OF STATE

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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 Kaplan & Kaplan, Inc.

2. The name which it shall use in Idaho is _____

(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)

3. It is incorporated under the laws of Delaware

4. The date of its incorporation is July 8, 1994 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 1209 Orange St., Wilmington, Delaware - 19801

6. The address to which correspondence should be addressed, if different from that in item 5. 4203 E. Indian School Rd. #160, Phoenix, Arizona 85018

7. The street 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

8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are:
The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized to do business under the laws of Idaho.

(Continued on reverse)

Submit application and certificate of status to:

Office of the Secretary of State
Division of Corporations
Statehouse, Room 203
Boise, Idaho 83720

Secretary of State use only

IDAHO SECRETARY OF STATE
19941227 0900 51858 2
CK #: 13535 CUST# 22006
CORP
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9. The names and respective addresses of its directors and officers are:

Name	Office	Address
<u>Eugene A. Piscitelli</u>	<u>CEO and Director</u>	<u>1100 E. Hector St., Suite 400, Conshohocken, Pennsylvania 19428</u>
<u>Salvatore "Sam" J. Muffoletto</u>	<u>President</u>	<u>1100 E. Hector St., Suite 400, Conshohocken, Pennsylvania 19428</u>
<u>Jonathan P. Robinson</u>	<u>Secretary/Treasurer and Director</u>	<u>1100 E. Hector St., Suite 400, Conshohocken, Pennsylvania 19428</u>
<u>J. Brian O'Neill</u>	<u>Director</u>	<u>1100 E. Hector St., Suite 400, Conshohocken, Pennsylvania 19428</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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

11. This application is accompanied by a Certificate of Corporate Status or Existence, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated: 12/12/94

Kaplan & Kaplan, Inc.

(Corporation Name)

By Salvatore J. Muffoletto

Salvatore "Sam" J. Muffoletto Its President/Vice President (please specify)

and Jonathan P. Robinson

Jonathan P. Robinson Its Secretary/Assistant Secretary (please specify)

STATE OF Pennsylvania)

)ss:

COUNTY OF Montgomery)

I, Drew Wolfington, a notary public, do hereby certify that on

this _____ day of _____, 19____, personally appeared before

me Jonathan P. Robinson, who being by me first duly sworn, declared that (s)he

is the Secretary of _____

Kaplan & Kaplan, Inc.

that (s)he signed the foregoing documents as Secretary of the corporation and that the statements therein contained are true.

Drew Wolfington
Notary Public

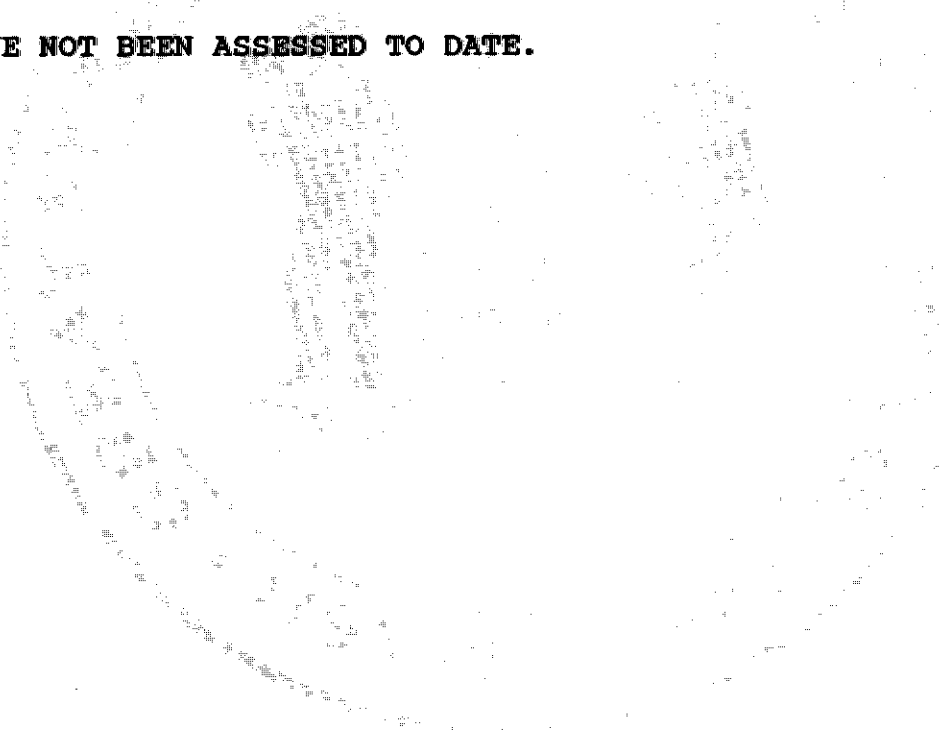


Office of the Secretary of State

RECEIVED
SEC. OF STATE
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I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "KAPLAN & KAPLAN, INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE FIFTH DAY OF DECEMBER, A.D. 1994.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE NOT BEEN ASSESSED TO DATE.



Edward J. Freel

Edward J. Freel, Secretary of State

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AUTHENTICATION:

7323093

DATE:

12-05-94