

State of Idaho

Department of State

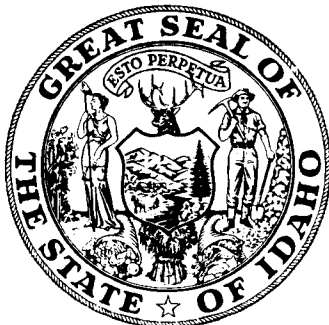
CERTIFICATE OF AUTHORITY OF

UPS PROFESSIONAL SERVICES, INC.
File number C 124807

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority to transact business in this State, duly executed 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 transact business in this State attach hereto a duplicate of the Application for such Certificate.

Dated: July 13, 1998



Pete T. Cenarrusa
SECRETARY OF STATE

By *Sheryl Beltrami*

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

To the Secretary of State of Idaho

The undersigned Corporation applies for a Certificate of Authority and states as follows:

JUL 13 11 19 AM '98

1. The name of the corporation is UPS Professional Services, Inc.
SECRETARY OF STATE
STATE OF IDAHO
2. The name which it shall use in Idaho is _____
3. It is incorporated under the laws of Delaware
4. Its date of incorporation is 12/8/97
5. The address of its principal office is 55 Glenlake Parkway, NE, Atlanta, Georgia 30328
6. The address to which correspondence should be addressed, if different than item 5, is _____
7. The street address of its registered office in Idaho is 300 North 6th Street, Boise, Idaho 83701
_____, and its registered agent in Idaho at that address is C T Corporation System
8. The names and respective business addresses of its directors and officers are:

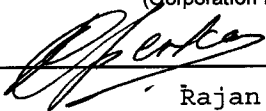
Name	Office	Address
See attached list of directors and officers	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

IDAHO SECRETARY OF STATE
07/13/1998 09:00
CX: 73575 CT: 20168 IN: 127337
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Dated: June 9, 1998

UPS Professional Services, Inc.
(Corporation name)

By _____



Rajan Penkar

Its _____

President
(specify capacity of signer)

Customer Acct #:

(If using pre-paid signature) IDAHO SECRETARY OF STATE

Secretary of State use only

07/13/1998 09:00
CX: 101064606 CT: 69776 IN: 127341

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Officers and Directors

UPS Professional Services, Inc.

OFFICER/DIRECTOR NAME	TITLE(s)	BUSINESS ADDRESS
Agresta, Maurice M.	Assistant Secretary Assistant Treasurer	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
Alden, John W.	Director (Chairman)	UPS, Vice Chairman 55 Glenlake Pkwy. NE Atlanta, GA 30328
Brockwell, G. Edward	Director	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
Calvert, Elizabeth W.	Assistant Secretary	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
Castillo, Humberto	Vice President	United Parcel Service 55 Glenlake Parkway, NE Atlanta, GA 30328
Clanin, Robert J.	Director Secretary Treasurer	UPS, Chief Financial Officer 55 Glenlake Pkwy. NE Atlanta, GA 30328
Delbrook, Thomas W.	Assistant Treasurer	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
Eskew, Michael L.	Director	UPS, Senior Vice President 55 Glenlake Pkwy. NE Atlanta, GA 30328
Harrison, Catherine B.	Assistant Secretary	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
MacLean, Linda M.	Assistant Secretary Assistant Treasurer	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
Mrozik, Walter	Vice President	United Parcel Service 55 Glenlake Parkway, NE Atlanta, GA 30325
Penkar, Rajan	President	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328
Pica, Eugene A.	Assistant Treasurer	United Parcel Service 55 Glenlake Pkwy. NE Atlanta, GA 30328

Office of the Secretary of State

JUL 13 11 19 AM '98

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "UPS PROFESSIONAL SERVICES, 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 TWELFTH DAY OF JUNE, A.D. 1998.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL REPORTS HAVE BEEN FILED TO DATE.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE BEEN PAID TO DATE.



Edward J. Freel

Edward J. Freel, Secretary of State

AUTHENTICATION:

DATE:

9135177

06-12-98

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