

State of Idaho

Department of State

CERTIFICATE OF AUTHORITY

OF

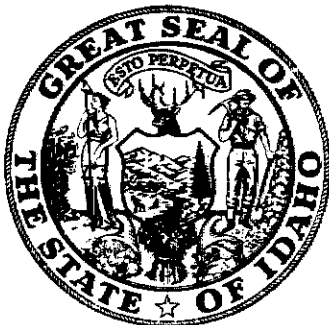
WHALEN & COMPANY, INC.

File Number C 127169

I PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is 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 and attach hereto a duplicate of the Application for such Certificate.

Dated: January 19, 1999



Pete T. Cenarrusa
SECRETARY OF STATE

By *Natalie Lamb*

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:

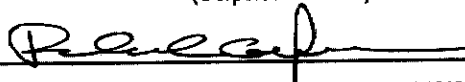
1. The name of the corporation is WHALEN & COMPANY, INC.
2. The name which it shall use in Idaho is _____
3. It is incorporated under the laws of Delaware
4. Its date of incorporation is 6/11/97
5. The address of its principal office is 630 No. Rosemead Boulevard, Pasadena, California 91107
6. The address 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		

Dated: 12-28-98

WHALEN & COMPANY, INC.
(Corporation name)

By


RICHARD A. LEMMON

Its _____ Secretary
(specify capacity of signer)

Customer Acct #:

IDAHO SECRETARY OF STATE

(If using pre-paid account)

01-12-98/1-19-99 00000000
CX: 119042604 CT: 2048 DN: 179648

1 @ 100.00 = 100.00 MONTH PMO 0 3
1 @ 20.00 = 20.00 EXPEDITE C 0 4

g:\corp\forms\ACA2.pmf Revised 4/97

WHALEN AND COMPANY, INC.

OFFICERS AND DIRECTORS OF THE CORPORATION

TITLE	NAME	COMPLETE BUSINESS MAILING ADDRESS			
		Street	City	State	Zip Code
PRESIDENT & CEO	Daniel A. Whalen	3675 Mt. Diablo Blvd., Ste. 360	Lafayette	CA	94549
VICE PRESIDENT/C.O.O.	Michael C. Bush	3675 Mt. Diablo Blvd., Ste. 360	Lafayette	CA	94549
SECRETARY	Richard A. Lemmon	670 N. Rosemead Blvd.	Pasadena	CA	91107
TREASURER	James M. Jaska	670 N. Rosemead Blvd.	Pasadena	CA	91107
ASSISTANT SECRETARY	Gary R. Cassel	3675 Mt. Diablo Blvd., Ste. 360	Lafayette	CA	94549
DIRECTOR	Li-San Hwang	670 N. Rosemead Blvd.	Pasadena	CA	91107

State of Delaware
Office of the Secretary of State

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I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "WHALEN & COMPANY, 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 SEVENTH DAY OF JANUARY, A.D. 1999.

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, Secretary of State

AUTHENTICATION:

2761054 8300

DATE:

9508923

991006973

01-07-99