



DEPARTMENT OF STATE

CERTIFICATE OF QUALIFICATION OF FOREIGN CORPORATION

I, ARNOLD WILLIAMS, Secretary of State of the State of Idaho, and legal custodian of the corporation records of the State of Idaho, do hereby certify that

LEGAL DESIGNATION

a corporation duly organized and existing under the laws of New York has duly complied with Section 10 Article II of the Constitution, and with Sections 30-501 and 30-502, Idaho Code, by filing in this office on the 24th day of August,

1908 a properly authenticated copy of its articles of incorporation, written on the 24th day of August, 1908 a designation of E. E. Smith as its statutory agent for sale corporation within the State of Idaho, upon whom process issued by authority of or under any law of this State, may be served

AND I FURTHER CERTIFY, That said corporation has complied with the laws of the State of Idaho, relating to corporations not created under the laws of the State, as contained in Chapter 5 of Title 30, Idaho Code, and is therefore duly and legally qualified as a corporation in Idaho, having the same rights and privileges, and being subject to the same laws, as like domestic corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State, Done at Boise City, the Capital of Idaho, this 24th day of August,

A.D. 1908

Secretary of State.

CERTIFICATE OF INCORPORATION

~~of~~
EQUITABLE LEASING CORP.

* Pursuant to Article Two of the Stock Corporation Law

250889
We, the undersigned, desiring to form a stock corporation pursuant to the provisions of Article Two of the Stock Corporation Law of the State of New York, DO HEREBY CERTIFY, as follows:

FIRST That the name of the proposed corporation is
EQUITABLE LEASING CORP.

SECOND That the purpose for which it is to be formed is to do any and all things hereinafter set forth to the same extent as natural persons might or could do in any part of the world, namely:

To engage in the business of factoring and loaning money on leases, accounts receivable and other choses in action, notes, installment contracts, conditions of sale contracts, warehouse receipts, tax receipts and other evidences of debts and loans, and/or purchasing or otherwise acquiring same, to hold, own, sell, or otherwise dispose of and generally deal in same.

To engage in the business of loaning money on bonds, notes or other evidence in indebtedness, secured by deeds of trust or mortgages upon real property or personal property situated in, upon or appurtenant thereof, and/or purchasing of or otherwise acquiring existing bonds, notes or other evidence of indebtedness, deeds of trust or mortgages of or upon such properties, or any interest therein, and the holding of same, or the endorsing, selling, assigning, transferring or disposing of the same to another corporation.

Engaging generally in the business of loaning money, with or without security for the repayment of the same, to the extent that same is permitted and not prohibited by the laws of the State of New York.

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CERTIFICATE OF INCORPORATION

To borrow money, to make and issue promissory notes, bills of exchange, bonds, debentures and obligations and evidences of all kinds whether secured by mortgage, pledge or otherwise, without limit as to amount and to secure the same by mortgage, pledge or otherwise.

To issue bonds, debentures, or obligations of the corporation from time to time for any of the objects or purposes of the corporation and to secure the same by mortgage or mortgages or deed or deeds of trust or pledge or lien on any or all of the same, all in such manner and upon such terms as the Board of Directors may deem proper.

For the purpose of the transacting of the above business, said corporation shall have the right to acquire the good will, rights, business, property and assets, and to assign, or undertake the whole or any part of the liabilities of any existing business of any person, firm, association or corporation, engaged in any commercial, manufacturing, wholesale, retail, exporting or importing, and to pay for the same in cash, stock, bonds, debentures or other securities of this corporation, or otherwise, as the directors may determine and to hold or in any manner dispose of the whole or any part of the property so acquired and to conduct the whole or any part of the business so acquired anywhere in the United States, and to exercise all the powers necessary or convenient in and about the conducting and management of such business and to guarantee the obligations of any person, association or corporation in which this corporation shall have an interest.

To purchase or otherwise acquire and to hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of shares of the capital stock, bonds, debentures, or other evidences of indebtedness created by any other corporation or corporations, domestic or foreign and to issue in exchange therefor, its stocks, bonds or other obligations and, while the holder thereof, to exercise all the rights and privileges of ownership, including the right to vote thereon.

To conduct its business and have one or more offices, and unlimitedly and without restriction to hold, purchase or otherwise acquire, lease, mortgage and convey real and personal property in or out of this State, and in such place and places in the several states, territories of the United States, and in foreign countries, as shall from time to time be found necessary and convenient for the purpose of the company's business.

To do all and everything necessary, suitable and proper for the accomplishment of any of the purposes or attainment of any of the powers hereinbefore or hereinafter set forth, either alone or in association with other corporations, firms or individuals, and to do every other act or acts, thing or things incidental or appurtenant to or growing out of or connected with the aforesaid business or powers of any part of parts thereof, provided that the same be not inconsistent with the laws under which this corporation is organized.

It is the intention that the objects and powers specified and clauses contained in this paragraph shall, except where otherwise expressed in said paragraph, be no-wise limited or restricted by reference to or inference from the terms of any other clause of this or any other paragraph in this certificate of incorporation, but that the objects and powers specified in each of the clauses of this paragraph shall be regarded as independent objects and powers.

To engage in the business of industrial management and to charge fees therefor.

To act as agent other than fiscal or transfer, attorney in fact, factor or broker, on commercial or otherwise, for individuals, co-partnerships, joint stock associations, or corporations, foreign or domestic including government or governmental authorities; to aid and assist, promote and conserve the interest of, and afford facilities for the convenient transaction of business by its principals and patrons in all parts of the world.

To transact and carry on the business and powers hereinbefore enumerated and incidental thereto with any and all natural persons, firms, partnerships, corporations, municipalities, counties, states, the Federal Government and any and all sub-divisions and agencies thereof.

The foregoing enumeration of specific powers shall not be held to limit or restrict in any manner the general powers of the corporation and the enjoyment thereof as conferred by the laws of the State of New York, upon corporations organized under the provisions of the Stock Corporation Law.

THIRD The total number of shares that may be issued by the corporation is 200, all of which are to be of one class and without par value.

FOURTH The capital of the corporation shall be at least equal to the sum of the aggregate par value of all issued shares having par value, plus the aggregate amount of consideration received by the corporation for the issuance of shares without par value, plus such amounts, as from time to time, by resolution of the Board of Directors may be transferred thereto.

FIFTH Its principal office is to be located in the County of Kings, City and State of New York, and the Secretary of State shall mail a copy of process in any action or proceedings against the corporation which may be served upon him, to 135 Broadway, Borough of Manhattan, City and State of New York.

SIXTH The duration of the corporation is to be perpetual.

SEVENTH The number of directors is to be three (3) who need not be stockholders.

EIGHTH The names and post office addresses of the directors until the first annual meeting of the stockholders are as follows:

<u>NAMES</u>	<u>POST OFFICE ADDRESSES</u>
SAMUEL H. BORENKIND	135 Broadway, New York City
DOROTHY REIBEL	84 East 53rd Street, Brooklyn, New York
PEARL GIESSER	951 Carroll Street, Brooklyn, New York

...the corporation's incorporation certificate states the purpose of the corporation is to conduct and carry on the business and to have the power to...

NINTH The names and post office addresses of each subscriber to this certificate and the number of shares of stock which each agrees to take are as follows:

NAMES	ADDRESSES	SHARES
SAMUEL H. BORENKIND	135 Broadway, N.Y.	1
DOROTHY REIBEL	84 E. 53rd Street, Brooklyn	1
PEARL GIESSER	951 Carroll Street, Brooklyn	1

TENTH That all of the subscribers of this certificate of incorporation are of full age, at least two thirds of them are citizens of the United States of America and at least one of them is a resident of the State of New York; and that at least one of the persons named as a director is a citizen of the United States of America and a resident of the State of New York.

ELEVENTH The Secretary of State of the State of New York is hereby designated as the agent of the corporation upon whom process in any action or proceeding against it may be served within the State of New York.

IN WITNESS WHEREOF, we have made, signed and acknowledged this certificate of incorporation, this 13 day of August, 1961.

[Signature]

[Signature]

[Signature]

STATE OF NEW YORK)
 CITY OF NEW YORK) ss. :
 COUNTY OF NEW YORK)

On this 13 day of August, 1961, before me personally came SAMUEL H. BORENKIND, DOROTHY REIBEL and PEARL GIESSER, to me known, and known to me to be the individuals described in and who executed the foregoing instrument and they duly acknowledge to me that they executed the same.

[Signature]

 Notary

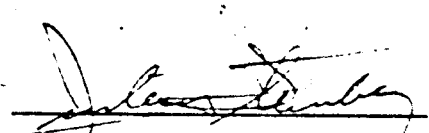
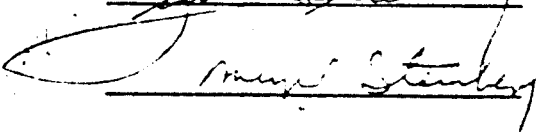
Certificate of change of name of stock corporation executed by all stockholders.

Certificate of change of name of **EQUITABLE LEASING CORP.**, to **IDEAL LEASING CORP.**, pursuant to Section 40 of the General Corporation Law.

We, the undersigned, constituting the holders of record of all of the outstanding shares of **Equitable Leasing Corp.**, entitled to vote on a change in the name of said corporation, certify:

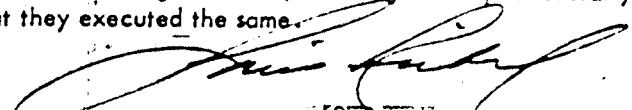
1. The name of this corporation is **Equitable Leasing Corp.**
2. The certificate of incorporation was filed in the office of the Secretary of State on **January 17th, 1961.**
3. The new name to be assumed by this corporation is **IDEAL LEASING CORP.**

IN WITNESS WHEREOF, we have made and subscribed this certificate in triplicate this 28th day of April, 1961.

STATE OF NEW YORK)
COUNTY OF KINGS) SS.

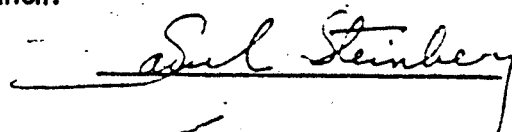
On this 28th day of April, 1961, before me personally came **JULIUS STEINBERG** and **MEYER STEINBERG**, to me known to be the persons described in and who executed the foregoing certificate of change of name, and they thereupon severally duly acknowledged to me that they executed the same.



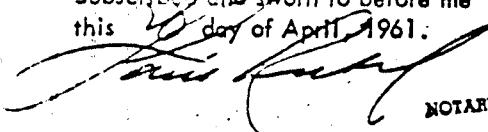
LOUIS REBEL
 NOTARY PUBLIC, STATE OF NEW YORK
 No. 24-8523000
 Qualified in Kings County
 Term expires March 26, 1962

STATE OF NEW YORK)
COUNTY OF KINGS) SS.

SAUL STEINBERG, being duly sworn, deposes and says; that he is the secretary of **EQUITABLE LEASING CORP.**, that the persons who have executed the foregoing certificate of change of name of said corporation, either in person or by proxy, constitute the holders of all of the outstanding shares of the corporation entitled to vote on a change in the name of said corporation.



Subscribed and sworn to before me this 28th day of April, 1961.



LOUIS REBEL
 NOTARY PUBLIC, STATE OF NEW YORK
 No. 24-8523000
 Qualified in Kings County
 Term expires March 26, 1962

87-178

CERTIFICATE OF AMENDMENT
OF THE
CERTIFICATE OF INCORPORATION
OF
IDEAL LEASING CORPORATION
Under Section 805 of the
Business Corporation Law

The undersigned being the holders of all of the outstanding
shares of ^{IDEAL} Equitable Leasing Corporation hereby certify that:

FIRST: The name of the corporation is Ideal Leasing Corporation.

SECOND: That the Certificate of Incorporation of the Corporation was filed by Department of State on January 17, 1961.

THIRD: That the Certificate of Incorporation was amended on May 3, 1961, changing the name from Equitable Leasing Corporation to Ideal Leasing Corporation.

FOURTH: Article FIFTH of the Certificate of Incorporation of the corporation is hereby amended to read as follows:

"FIFTH: Its principal office is to be located in the County of Nassau, Village of Great Neck, and State of New York, and the Secretary of State shall mail a copy of process in any action or proceedings against the corporation, which may be served upon him, to Station Plaza East, Great Neck, New York:"

FIFTH: The foregoing amendment of the Certificate of Incorporation was authorized by vote of the holders of all of the outstanding shares entitled to vote thereon, at a special meeting of shareholders duly called and held for such purpose on the 27th day of January, 1964.

IN WITNESS WHEREOF, the undersigned have herenunto signed this certificate this 21st day of February, 1964.

SS *Paul J. [Signature]*
Stockholder

JS *Julius [Signature]*
Stockholder

MS *[Signature]*
Stockholder

123984

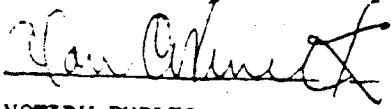
VERIFICATION
OF CERTIFICATE OF AMENDMENT

State of New York)
County of New York) SS:

SAUL STEINBERG, being duly sworn, deposes and says that he is a shareholder of IDEAL LEASING CORPORATION, the corporation named in the foregoing certificate of amendment, that he has read and signed the same; and that the statements contained therein are true.


SAUL STEINBERG

Sworn to before me this
13th Day of February, 1964



NOTARY PUBLIC

COMMISSION EXPIRES 12/31/65