

State of Idaho

Department of State

CERTIFICATE OF REGISTRATION OF

WP FUNDING, LIMITED PARTNERSHIP

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of WP FUNDING, LIMITED PARTNERSHIP for Registration in this State, duly signed and verified pursuant to the provisions of the Idaho Limited Partnership 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 Registration to WP FUNDING, LIMITED PARTNERSHIP to transact business in this State under the name WP FUNDING, LIMITED PARTNERSHIP and attach hereto a duplicate original of the Application for Registration.

Dated: February 5, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Lucy J. Clark*

APPLICATION FOR REGISTRATION OF FOREIGN LIMITED PARTNERSHIP

To the Secretary of State of the State of Idaho:

Pursuant to the provisions of Chapter 2, Title 53, Idaho Code, the undersigned Limited Partnership hereby applies for registration to transact business in your State, and for that purpose submits the following statement:

1. The name of the limited partnership is WP Funding, Limited Partnership

2. The name which it shall use in Idaho is WP Funding, Limited Partnership

(Must include, without abbreviation, the words "Limited Partnership.")

3. It is organized under the laws of Delaware

4. The date of its formation is December 8, 1992

5. The address of its registered or principal office in the state or country under the laws of which it is organized is c/o National Corporate Research, Ltd., 15 North Street, Dover, Delaware 19901

6. The name and street address of its proposed registered agent in Idaho are Robert R. Chastain, Esq., 1020 Main Street, Suite 440, Boise, Idaho 83701-0756

7. The general character of the business it proposes to transact in Idaho is:

To finance the acquisition of personal and real property located or to be located in the State of Idaho.

8. The name and business address of each general partner and of each limited partner whose contribution is equal to or greater than five percent (5%) of the total contribution of all partners:

Name	General or Limited	Address
<u>WP Capital, Inc.</u>	<u>General Partner</u>	<u>c/o ML Leasing Equipment Corp.</u> <u>World Financial Center</u> <u>North Tower- 27th Floor</u> <u>250 Vesey Street</u> <u>New York, New York 10281-1327</u>
<u>Teresa A. Miles</u>	<u>Limited Partner</u>	<u>ML Leasing Equipment Corp.</u> <u>World Financial Center</u> <u>North Tower-27th Floor</u> <u>250 Vesey Street</u> <u>New York, New York 10281-1327</u>

IDAHO SECRETARY OF STATE

19930201 0900 48416 2
CK #: 25164 CUST# 1
CORPORATIO 10 70.00= 70.00

#2

(continued on reverse)

Name	General or Limited	Address
<u>WP Capital, Inc.</u>		

9. This Application is accompanied by a certificate certifying to the lawful existence of the limited partnership, executed by the proper officer of the state or country under the laws of which it is organized.

Dated January 24, 1993.

By WP Capital, Inc.
Clinton W. Lane
 A General Partner

STATE OF New York)
) ss:
 COUNTY OF New York)

I, Nancy B. Zonana, a notary public, do hereby certify that on this
24th day of January, 1993, personally appeared
 before me Clinton W. Lane, who being by me first duly sworn,
 declared that (s)he is a general partner of WP Capital, Inc.

that (s)he signed the foregoing document as a general partner of the limited partnership and that the statements therein contained are true.

Nancy B. Zonana

NANCY B. ZONANA
 NOTARY PUBLIC, State of New York
 No. 4991778
 Qualified in New York County
 Commission Expires Feb. 10, 1994

State of Delaware
Office of the Secretary of State

FEB 5 10 07 AM '93
SECRETARY OF STATE

I, WILLIAM T.QUILLEN, SECRETARY OF STATE OF THE STATE OF DELAWARE
DO HEREBY CERTIFY THAT THE CERTIFICATE OF LIMITED PARTNERSHIP OF THE "WP
FUNDING, LIMITED PARTNERSHIP", WAS RECEIVED AND FILED IN THIS OFFICE THE
EIGHTH DAY OF DECEMBER, A.D. 1992, AT 9:01 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE LIMITED PARTNERSHIP IS DULY
FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS
A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW AND IS DULY
AUTHORIZED TO TRANSACT BUSINESS.

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



930335153

William T. Quillen

AUTHENTICATION: *J. Price*

DATE: 02/02/1993