

State of Idaho

Department of State

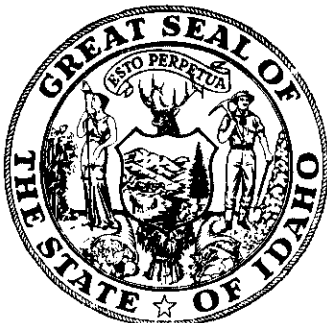
CERTIFICATE OF AUTHORITY OF

VALUEOPTIONS, INC.
File number C 128324

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: April 5, 1999



Pete T. Cenarrusa
SECRETARY OF STATE

By

Keri Brosch

APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

FILED

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 ValueOptions, Inc.
2. The name which it shall use in Idaho is ValueOptions, Inc.
3. It is incorporated under the laws of Virginia
4. Its date of incorporation is 4-6-87
5. The address of its principal office is 3110 Fairview Park Drive, Falls Church, VA 22042
6. The address to which correspondence should be addressed, if different from item 5, is _____
7. The street address of its registered office in Idaho is 200 North 23rd Street, Boise, Idaho 83702
_____, and its registered agent in Idaho at that address is Corporation Service Company
8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
<u>See Attached List</u>		

Dated: March 15, 1999

VALUEOPTIONS, INC.

(Corporation name)

By

Edward C. Irby, Jr.

Edward C. Irby, Jr.

Its

Vice President

(specify capacity of signer)

Customer Acct #:

IDAHO SECRETARY OF STATE

(if using pre-paid account)

04286718582 095400
CK: 51186 CT: 74184 BH: 284228

1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

C128324

APPLICATION FOR CERTIFICATE OF AUTHORITY - IDAHO

**Attachment to Application
Item 8 - Names & Addresses of
Officers & Directors**

3110 Fairview Park Drive, Falls Church, VA 22042

Ronald I. Dozoretz, M.D.	President
John M. Hill	Vice President
Edward E. Hackett	Vice President
Don J. Fowls	Vice President
Elizabeth H. Mills	Assistant Secretary

240 Corporate Boulevard, Norfolk, VA 23502

Edward C. Irby, Jr.	Vice President
Michael A. Taylor	Treasurer
Thomas E. Oram	Assistant Treasurer
Gloria J. Nuss	Secretary

144 Marlborough Street, #2, Boston, MA 02116

Richard Sheola	Vice President
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Commonwealth of Virginia



State Corporation Commission

I Certify the Following from the Records of the
Commission:

VALUEOPTIONS, INC. is a corporation existing under and by virtue of the laws of Virginia, and is in good standing.

The date of incorporation is April 06, 1987.

Nothing more is hereby certified.



Signed and Sealed at Richmond
on this Date: April 01, 1999

Joel H. Beck

Clerk of the Commission