

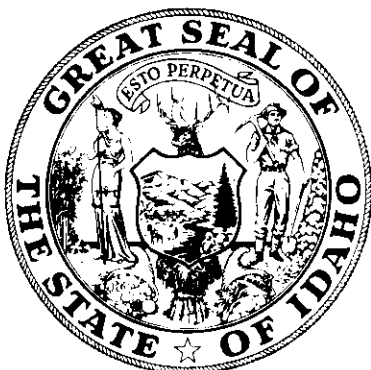
CERTIFICATE OF AUTHORITY
OF

HITACHI SALES ACCEPTANCE CORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of HITACHI SALES ACCEPTANCE CORPORATION for a Certificate of Authority to transact business in this State, duly signed and verified 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 HITACHI SALES ACCEPTANCE CORPORATION to transact business in this State under the name HITACHI SALES ACCEPTANCE CORPORATION and attach hereto a duplicate original of the Application for such Certificate.

Dated **August 19, 1985**



SECRETARY OF STATE

Corporation Clerk

APPLICATION FOR CERTIFICATE OF AUTHORITY

To the Secretary of State of Idaho.

Pursuant to Section 30-1-110, **Idaho Code**, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

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SEC. OF STATE

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1. The name of the corporation is HITACHI SALES ACCEPTANCE CORPORATION

2. *The name which it shall use in Idaho is HITACHI SALES ACCEPTANCE CORPORATION

3. It is incorporated under the laws of California

4. The date of its incorporation is November 15, 1984 and the period of its duration is perpetual

5. The address of its principal office in the state or country under the laws of which it is incorporated is 401 West Artesia Boulevard, Compton, California 90220

6. The address to which correspondence should be addressed, if different from that in item 5 401 West Artesia Boulevard, Compton, California 90220

7. The street address of its proposed registered office in Idaho is 300 North 6th Street
Boise, Idaho 83701

, and the name of its proposed registered agent in Idaho at that address is C T CORPORATION SYSTEM

8. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are:

The corporation has been established as a finance company which will provide inventory financing on a secured basis for dealers and distributors of its affiliates.

9. The names and respective addresses of its directors and officers are:

Name	Office	Address
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SEE ATTACHED

10. The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
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<u>10,000</u>	<u>Common</u>	<u>None</u>
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(continued on reverse)

11. The aggregate number of its issued shares, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
2,500	Common	None

12. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

13. This Application is accompanied by a certificate of corporate existence or status, issued by the proper officer of the state or country of incorporation. (The certificate should not be over 90 days old)

Dated 8-2, 19 85

HITACHI SALES ACCEPTANCE CORPORATION

By Akio Honda

Akio Honda, Its President

and Kyozo Usuda

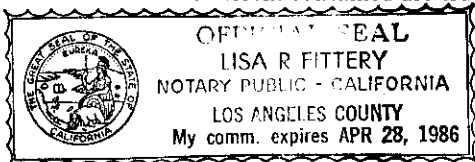
Kyozo Usuda, Its Secretary

STATE OF CALIFORNIA)

COUNTY OF LOS ANGELES)

I, Lisa R. Fittery, a notary public, do hereby certify that on this 6th day of August, 19 85, personally appeared before me Akio Honda, who being by me first duly sworn, declared that he is the President of HITACHI SALES ACCEPTANCE CORPORATION

that he signed the foregoing document as President of the corporation and that the statements therein contained are true.

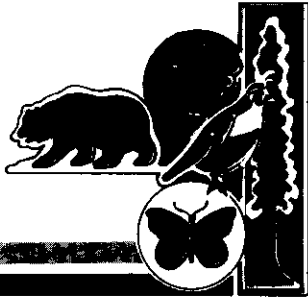


Lisa R. Fittery
Notary Public

*Pursuant to section 30-1-108(b)(1), Idaho Code, if the corporation assumes a name other than its true name, this application must be accompanied by a resolution of the Board of Directors to that effect.

OFFICERS & DIRECTORS

<u>NAME</u>	<u>OFFICE</u>	<u>ADDRESS</u>
Akio Honda	President	401 West Artesia Boulevard Compton, California 90220
Harry A. Nebenzahl	Vice President	401 West Artesia Boulevard Compton, California 90220
Kyozo Usuda	Secretary	401 West Artesia Boulevard Compton, California 90220
Kyozo Usuda	Chief Financial Officer	401 West Artesia Boulevard Compton, California 90220
Yuzuru Kobayashi	Director	401 West Artesia Boulevard Compton, California 90220
Akio Honda	Director	401 West Artesia Boulevard Compton, California 90220
Kyozo Usuda	Director	401 West Artesia Boulevard Compton, California 90220
Robert J. O'Neil	Director	401 West Artesia Boulevard Compton, California 90220
Allan Wallace	Director	401 West Artesia Boulevard Compton, California 90220
Harry A. Nebenzahl	Director	401 West Artesia Boulevard Compton, California 90220



State of California

OFFICE OF THE SECRETARY OF STATE
CERTIFICATE OF STATUS
DOMESTIC CORPORATION

RECEIVED
SEC. OF STATE

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I, MARCH FONG EU, *Secretary of State of the State of California*, hereby certify:

That on the 15th day of November, 19 84,

HITACHI SALES ACCEPTANCE CORPORATION

became incorporated under the laws of the State of California by filing its Articles of Incorporation in this office; and

That no record exists in this office of a certificate of dissolution of said corporation nor of a court order declaring dissolution thereof, nor of a merger or consolidation which terminated its existence; and

That said corporation's corporate powers, rights and privileges are not suspended on the records of this office; and

That according to the records of this office, the said corporation is authorized to exercise all its corporate powers, rights and privileges and is in good legal standing in the State of California; and

That no information is available in this office on the financial condition, business activity or practices of this corporation.



IN WITNESS WHEREOF, I execute this
certificate and affix the Great Seal
of the State of California this
7th day of June, 1985

March Fong Eu

Secretary of State