

Department of State.

**CERTIFICATE OF AUTHORITY
OF**

QPS, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of an Application of QPS, INC.

_____ 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 QPS, INC.

to transact business in this State under the name QPS, INC.

_____ and attach hereto a duplicate original of the Application
for such Certificate.

Dated July 20th, 19 82



Robt. C. Casarena

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:

JUL 20 8 28 AM '82
SECRETARY OF STATE

1. The name of the corporation is QPS, Inc.
2. *The name which it shall use in Idaho is same as 1 above
3. It is incorporated under the laws of New York
4. The date of its incorporation is March 10, 1982 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 253 Broadway, New York, NY 10007
6. The address of its proposed registered office in Idaho is 700 W. Idaho, Boise, Idaho 83701, and the name of its proposed registered agent in Idaho at that address is United States Corporation Company
7. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are: to provide pension advisory and consulting services.
8. The names and respective addresses of its directors and officers are:

Name	Office	Address
Elliot Kassenoff	President/Director	253 Broadway, NY, NY 10007
Leo V. O'Dowd	Vice President	253 Broadway, NY, NY 10007
Robert S. Schneider	Vice President & Secretary	253 Broadway, NY, NY 10007
John H. Ericson, Jr.	Vice President & Treasurer	253 Broadway, NY, NY 10007

9. 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
20,000	common stock	\$ 1.00

(continued on reverse)

10. 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
100	Common stock	\$ 1.00

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

12. This Application is accompanied by a copy of its articles of incorporation and amendments thereto, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

Dated July 6, 19 82

By QPS, Inc.
Elliot Kassenoff
Its Robert L. Schneider President
and _____
Its _____ Secretary

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

I, Donna Ross Scheckner, a notary public, do hereby certify that on this 6th day of July, 19 82, personally appeared before me Elliot Kassenoff, who being by me first duly sworn, declared that he is the President of QPS, Inc.

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

Donna Ross Scheckner
Notary Public

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

DONNA ROSS SCHECKNER
Notary Public, State of New York
Registration # 41-4735363
Commission Expires March 30, 1983

State of New York }
Department of State } ss. :

11023

*I hereby certify that I have compared the annexed copy with the original document filed by the Department of State and that
the same is a correct transcript of said original.*

Witness my hand and seal of the Department of State on MAR 10 1982

Basil G. Paterson

Secretary of State

JUL 28 8 29 AM '82
SECRETARY OF STATE

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CERTIFICATE OF INCORPORATION

OF

16-82-1226

QPS, INC.

under Section 402 of the Business Corporation Law

4848530
The undersigned, a natural person of the age of eighteen years or over, for the purpose of forming a corporation pursuant to the provisions of the Business Corporation Law of the State of New York, does hereby certify as follows:

FIRST: The name of the corporation is QPS, Inc., hereinafter sometimes called "the corporation".

SECOND: The purposes for which the corporation is formed are as follows:

To provide administrative, advisory, consulting, supervisory, and managerial services to any person, firm, corporation, association, partnership, trust, or other organization or group in connection with the organization, financing, installation, reorganization, operation and management of employee welfare benefit and pension plans and, generally, to further advise, assist and provide financial planning services to the fullest extent permitted by applicable state and federal laws.

To exercise all of the powers conferred by the Business Corporation Law of the State of New York upon corporations formed thereunder.

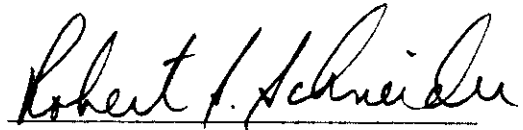
THIRD: The office of the corporation is to be located in the City, County and State of New York.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is Twenty Thousand (20,000) shares at a par value of One (\$1.00) Dollar per share, all of one class which shall be designated common stock.

FIFTH: The Secretary of State of the State of New York is hereby designated as the agent of the corporation upon whom process against the corporation may be served, and the post office address to which the Secretary of State shall mail a copy of any process against the corporation which may be served upon him is:

c/o Home Life Insurance Company
253 Broadway
New York, H. Y. 10007

IN WITNESS WHEREOF, I hereunto sign my name and affirm that the statements made herein are true under the penalties of perjury, this 9th day of March, 1982.



Robert S. Schneider
Incorporator
c/o Home Life Insurance Company
253 Broadway
New York, N. Y. 10007

NYS DEPARTMENT OF STATE

FILING RECEIPT

NAME RECEIVED FOR FILING

CORPORATION NAME

WPS, INC. (KRS. FOR 60 DAYS)

DATE FILED

02/09/02

DURATION & COUNTY CODE

FILM NUMBER

403912271

CASH NUMBER

12-304

NUMBER AND KIND OF SHARES

LOCATION OF PRINCIPAL OFFICE

COMMENTS:

FOR RUBENI SCHNEIDMAN (BORN: LIFE WHEN FILING)
BUSC

ADDRESS FOR PROCESS

REGISTERED AGENT

FEES AND/OR TAX PAID AS FOLLOWS:

AMOUNT OF CHECK \$

AMOUNT OF MONEY ORDER \$

00000000

AMOUNT OF CASH \$

DOLLAR FEE TO COUNTY

FILER NAME AND ADDRESS

RUBENI SCHNEIDMAN
HOME LIFE INS. CO.
455 BROOKWAY 12TH FL
NEW YORK

NY 10007

TOTAL PAYMENT \$

00000000

REFUND OF \$

G030-518 (1/78)

DAVID A. HALENSKY - SECRETARY OF STATE

TO FOLLOW

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New Don Res

2/9/82

3/4/82

7-10

48397221

3/4/82

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CERTIFICATE OF INCORPORATION
OF
QPS, INC.

USC

RECEIVED

4848530

Under Section 402 of the
Business Corporation Law

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED MAR 10 1982

AMT. OF CHECK \$ 228
FILING FEE \$ 100
TAX \$ 10
COUNTY FEE \$
COPY \$ 108
CERT \$
REFUND \$
SPEC HANDLE \$ 10

BY: nm
P/New

BILLED

Home Life Insurance Company
253 Broadway
New York, New York 10007

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