RECEIPT OF DEPARTMENT OF STATE

NYS DEPARTMENT OF STATE

FILING RECEIPT INCORPORATION (BUSINESS)

CORPORATION NAME

PENN & SCHOEN ASSOCIATES, INC.

DATE FILED	DURATION & COUNTY CODE	FILM NUMBER	CASH NUMBER
10/30/84	P NEW	B156327-3	428421

NUMBER AND KIND OF SHARES	LOCATION OF PRINCIPAL OFFICE
200NPV	NEW YORK

*XL

ADDRESS FOR PROCESS

THE CORP.
1501 THIRD AVENUE

NEW YORK NY 10028

REGISTERED AGENT

FEES AND/OR TAX PAID AS FOLLOWS:

AMOUNT OF CHECK $ _____ AMOUNT OF MONEY ORDER $ 00120.00 AMOUNT OF CASH $ _____

$ 6.00 DOLLAR FEE TO COUNTY

$ 100.00 FILING
$ 00010.00 TAX
$ CERTIFIED COPY
$ CERTIFICATE
010.00 MISCELLANEOUS
TOTAL PAYMENT $ 0000120.00

FILER NAME AND ADDRESS

BARRY GEDAN, ESQ.
3429 JEROME AVENUE

BRONX NY 10467

REFUND OF $
TO FOLLOW

380604-003 (8/84)

GAIL S SHAFFER - SECRETARY OF STATE

CERTIFICATE OF INCORPORATION

OF

PENN & SCHOEN ASSOCIATES, INC.

Under Section 402 of the Business Corporation Law

IT IS HEREBY CERTIFIED THAT:

1. The name of the corporation is:

PENN & SCHOEN ASSOCIATES, INC.

2. The purpose or purposes for which the corporation is formed as follows, to wit:

To engage in any lawful act or activity for which corporations may be formed under the Business Corporation Law. The corporation is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency or other body without such consent or approval first being obtained.

To own, operate, manage, acquire and deal in property, real and personal, which may be necessary to the conduct of the business.

Without limiting any of the purposes or powers of the corporation it shall have the power to do any one or more or all of the things set forth, and all other things likely, directly or indirectly, to promote the interests of the corporation. In the carrying on of its business it shall have the power to do any and all things and powers which a co-partnership or natural person could do, either as a principal, agent, representative, lessor, lessee or otherwise, either alone or in conjunction with others, and in any part of the world. In addition, it shall have and exercise all rights, powers and privileges now belonging to or conferred upon corporations organized under the Business Corporation Law.

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

4. The aggregate number of shares which the corporation shall have authority to issue is 200 shares, no par value.

5. The Secretary of State is designated as agent of the corporation upon whom process against it may be served. The post

office address to which the Secretary of State shall mail a copy of any process against the corporation served upon him is:

The corporation
1501 Third Avenue
New York, New York 10028

IN WITNESS WHEREOF, the undersigned incorporator, being at least eighteen years of age, has executed and signed this Certificate of Incorporation this 29th day of October, 1984.

Diane L. Foley
Diane L. Foley
90 South Swan Street
Albany, New York 12210

STATE OF NEW YORK)
)ss.
COUNTY OF ALBANY)

On this 29th day of October, 1984, before me personally came Diane L. Foley to me known to be the individual described in and who executed the foregoing instrument, and she duly acknowledged to me that she executed the same.

Barbara Kinnaw
NOTARY PUBLIC, STATE OF NEW YORK
No. 4720956
Qualified in Albany County
Term Expires March 30, 1986

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS

162 WASHINGTON AVENUE
ALBANY, NY 12231

FILING RECEIPT

CORPORATION NAME: PENN & SCHOEN ASSOCIATES, INC.

DOCUMENT TYPE : CERTIFICATE OF CHANGE (DOM. BUSINESS PROCESS

COUNTY: NEWY

SERVICE COMPANY : XL CORPORATE SERVICES, INC.

FILED: 02/14/1994 DURATION: ********* CASH #: 940214000201 FILM #: 940214000197

ADDRESS FOR PROCESS

THE CORPORATION
245 EAST 92ND STREET
NEW YORK, NY 10128

REGISTERED AGENT

STATE OF NEW YORK
DEPARTMENT OF STATE
EXCELSIOR

FILER

BARRY GEDAN
3429 JEROME AVE.
BRONX, NY 10467

FEES	30.00	PAYMENTS	30.00
FILING :	30.00	CASH :	0.00
TAX :	0.00	CHECK :	0.00
CERT :	0.00	BILLED:	30.00
COPIES :	0.00		
HANDLING:	0.00		
		REFUND:	0.00

DOS-1025 (11/89)

Certificate of Amendment

of

Certificate of Incorporation

of

PENN & SCHOEN ASSOCIATES, INC.
Pursuant to Section 805 of the Business Corporation Law

IT IS HEREBY CERTIFIED:

FIRST: The name of the Corporation is **PENN & SCHOEN ASSOCIATES, INC.** hereinafter referred to as the "Corporation".

SECOND: The Certificate of Incorporation was filed with the Department of State of the State of New York on October 30, 1984.

THIRD: The Certificate of Incorporation is hereby amended to effect the foregoing change:

To amend Paragraph (1) which sets forth the name of the Corporation. Paragraph (1) shall now read as follows:

(1) The name of the Corporation is: PENN, SCHOEN & BERLAND ASSOCIATES, INC.

FOURTH: The amendment to the Certificate of Incorporation was authorized first by the board, followed by the holders of all outstanding shares entitled to vote thereon.

IN WITNESS WHEREOF, this Certificate of Amendment has been subscribed by the undersigned, this 15TH day of May 1997 who affirms that the statements made herein are true under the penalties of perjury.

s/Mark J. Penn
Mark J. Penn/President

s/Michael J. Berland
Michael J. Berland/Secretary

1ST DOCUMENT of Level 1 printed in FULL format.

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NEW YORK DEPARTMENT OF STATE, CORPORATE RECORD

NAME: PENN, SCHOEN & BERLAND ASSOCIATES, INC.

TYPE: DOMESTIC BUSINESS

STATUS: ACTIVE

NOTE: GOOD STANDING STATUS CAN ONLY BE DETERMINED BY PERFORMING A SEARCH IN THE RECORDS OF BOTH THE DEPARTMENT OF STATE CORPORATION RECORDS AND THE DEPARTMENT OF TAX AND FRANCHISE. ENTER "LEXDOC" TO ORDER GOOD STANDING DOCUMENTATION.

DURATION: PERPETUAL

DATE OF INCORPORATION/QUALIFICATION: 10/30/1984

COUNTY OF PRINCIPAL OFFICE: NEW YORK

EXECUTIVE OFFICE ADDRESS: 245 EAST 92ND STREET
NEW YORK, NY 10128

CHAIR OF THE BOARD: DOUGLAS E. SCHOEN
245 EAST 92ND STREET
NEW YORK, NY 10128

NUMBER: 953518

STOCK:

NUMBER OF SHARES	STOCK TYPE	VALUE PER SHARE
200	NO PAR VALUE	$ 0.0

HISTORY:

DATE	TRANSACTION	MICROFILM-NO
06/06/1997	AMENDMENT (DOM. BUSINESS)	970606000270
06/06/1994	ANNUAL STATEMENT (DOMESTIC BUSINESS) EFFECTIVE: 10/01/1993	940606002133
02/14/1994	CERTIFICATE OF CHANGE (DOM. BUSINESS)	940214000197
10/30/1984	INCORPORATION (DOM. BUSINESS)	B156327-3

PRIOR-NAMES:

DATE	NAME	TYPE	MICROFILM-NO
10/30/1984	PENN & SCHOEN ASSOCIATES, INC.	ACTUAL	B156327-3

NEW YORK DEPARTMENT OF STATE, CORPORATE RECORD

PROCESS ADDRESS:

THE CORPORATION
245 EAST 92ND STREET
NEW YORK, NY 10128

CALL LEXIS DOCUMENT SERVICES FOR ALL YOUR CORPORATE NEEDS. 800-634-9738