



Certificate of Incorporation

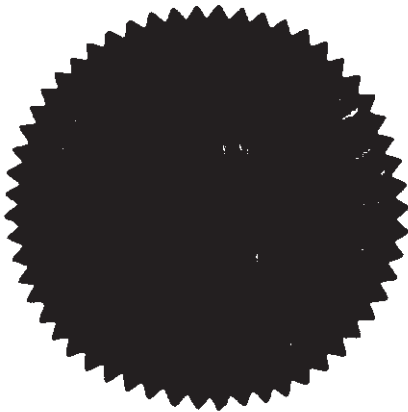
I hereby Certify that

COSTPLAN MANAGEMENT LTD. -

is this day incorporated under The Companies Act of the Province of Alberta as a Limited Company.

Given under my hand and seal of office at Edmonton this twenty - seventh

day of June A.D. 19 74



A handwritten signature in black ink, appearing to read "Jas. Warr".

(Jas. Warr)

Registrar of Companies