

State of Idaho

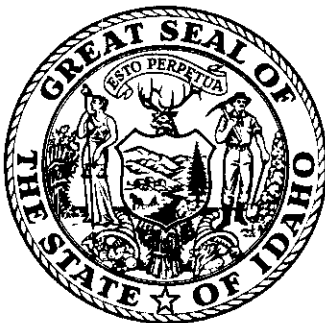
Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY
OF
GMAC COMMERCIAL HOLDING CAPITAL CORP.
File Number C 146772

I, BEN YSURSA, Secretary of the State, hereby certify that an Application for Amended Certificate of Authority, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Amended Certificate of Authority to reflect the name change from GMAC COMMERCIAL HOLDING CAPITAL CORP. to **CAPMARK CAPITAL INC.** and attach hereto a duplicate of the application for such amended certificate.

Dated: May 19, 2006



Ben Yursa
SECRETARY OF STATE

By *Sheryl Dumas*

214



APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application)

06 MAY 19 AM 10:59

SECRETARY OF STATE
STATE OF IDAHO

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-1504, **Idaho Code**, the undersigned Corporation hereby applies for an amended certificate of authority to transact business in the State of Idaho and for that purpose submits the following statement. Complete only applicable items.

1. A Certificate of Authority was issued to the corporation by your office on: 12/19/2002,
authorizing it to transact business in the State of Idaho under the name of:
GMAC Commercial Holding Capital Corp.
2. Its corporate name has been changed to: Capmark Capital Inc.
3. The name which it shall use hereafter in the State of Idaho is:
Capmark Capital Inc.
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to: _____

Dated: 5/12/2006 Corporation Name: Capmark Capital Inc.Signature: Samantha JonesTyped Name: Samantha JonesCapacity: Attorney in Fact

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

g:\app\forms\corp\formel
amended cert of authority.pdf
Revised 07/2002

1D022 - 9/4/2002 C.T. Filing Manager Online

IDAHO SECRETARY OF STATE
05/19/2006 05:00
CK: 93585 CT: 20168 BH: 955669
1 @ 30.00 = 30.00 AMEND CERT # 9
1 @ 20.00 = 20.00 EXPEDITE C # 10

Received 05-18-2006 16:20

From-1 312 263 4207

To-EBERLE BERLIN

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C46772



STATE OF COLORADO

DEPARTMENT OF
STATE

CERTIFICATE

I, GINETTE DENNIS, SECRETARY OF STATE OF THE STATE OF
COLORADO HEREBY CERTIFY THAT ACCORDING TO THE RECORDS OF
THIS OFFICE, ARTICLES OF AMENDMENT WERE FILED ON MAY 2,
2006, WITH AN EFFECTIVE DATE AND TIME OF MAY 15, 2006, AT
12:01 AM, CHANGING THE CORPORATE NAME OF

GMAC COMMERCIAL HOLDING CAPITAL CORP.
(COLORADO CORPORATION)

TO

CAPMARK CAPITAL INC.

Dated: May 15, 2006

SECRETARY OF STATE

LIMITED POWER OF ATTORNEY


NOTICE IS HEREBY GIVEN THAT GMAC Commercial Holding Capital Corp. ("Corporation"), a corporation incorporated under the laws of Colorado, does hereby appoint Rebecca Brooks and Samantha Jones as attorney-in-fact for the Corporation, to act for the Corporation and in the Corporation's name for the limited purposes authorized herein.

The Corporation, having taken all necessary steps to authorize its name change, hereby grants its attorney-in-fact the power to execute documents necessary to file foreign name change amendment of similar import, in any state, county, circuit court or local jurisdiction.

This Power of Attorney expires when revoked by the Corporation.

IN WITNESS WHEREOF the undersigned has executed this Power of Attorney on this 26th day of April, 2006.

**GMAC COMMERCIAL HOLDING
CAPITAL CORP.**

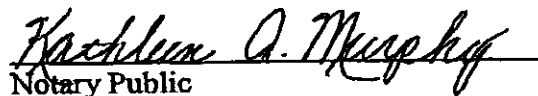

Gregory J. McManus
Executive Vice President

Commonwealth of Pennsylvania:

County of Montgomery:

On April 26, 2006, before me, the undersigned, a Notary Public in and for said Commonwealth, personally appeared Gregory J. McManus, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed this instrument.

Witness my hand and official seal.


Notary Public

