

State of Idaho

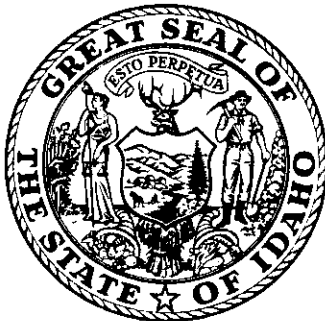
Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY
OF
GMAC COMMERCIAL MORTGAGE CORPORATION
File Number C 107535

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 MORTGAGE CORPORATION to **CAPMARK FINANCE INC.** and attach hereto a duplicate of the application for such amended certificate.

Dated: May 16, 2006



Ben Yursa
SECRETARY OF STATE

By *Sheryl DeWine*

214



APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application)

05 MAY 16 AM 10:50

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: 08/31/1994,
authorizing it to transact business in the State of Idaho under the name of:
GMAC Commercial Mortgage Corporation
2. Its corporate name has been changed to: Capmark Finance Inc.
3. The name which it shall use hereafter in the State of Idaho is:
Capmark Finance Inc.
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to: _____

Dated: 5/12/2006 Corporation Name: Capmark Finance Inc.

Signature: _____

Typed Name: Samantha JonesCapacity: Attorney-in-Fact

Customer Acct # :

(If using pre-paid account)

Secretary of State use only

g:\compform\compform\amended cert of authority.pdf
Revised 07/2002

ID022 - 9/4/2002 CT Filing Manager Online

IDAHO SECRETARY OF STATE
05/16/2006 05:00
CK: 93550 CT: 20168 BH: 955000
1 @ 30.00 = 30.00 AMEND CERT # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

Received 05-16-2006 09:43

From-1 312 263 4207

To-EBERLE BERLIN

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C107535

Officers & Directors: GMAC Commercial Mortgage Corporation

Directors

Morgan G. Earnest, II	Director
Robert D. Feller	Director
Barry S. Gersten	Director
Michael I. Lipson	Director
Harold W. Purcell	Director

Officers

Robert D. Feller	Chief Executive Officer
Thomas P. MacManus	President
Catherine M. Jackson	Executive Vice President and Chief Accounting Officer
Marc A. Fox	Executive Vice President and Treasurer
Lawrence J. Dunn III	Executive Vice President and Chief Operations Risk Officer
Maria Corpora	Executive Vice President, Assistant Secretary and General Counsel
Robert N. Deitz	Executive Vice President and General Tax Counsel
Richard E. Cage	Executive Vice President and Senior Risk Manager
Elizabeth Kim	Senior Vice President, Secretary and Senior Counsel

Business address for all officers & directors:
200 Witmer Road
Horsham, PA 19044-8015

**State of California
Secretary of State**

CERTIFICATE OF FILING

I, **BRUCE McPHERSON**, Secretary of State of the State of California, hereby
certify:

That on the **2nd day of May, 2006**, there was filed in this office an amendment
changing the corporation name from **GMAC COMMERCIAL MORTGAGE
CORPORATION**, a California corporation, to **CAPMARK FINANCE INC.**

IN WITNESS WHEREOF, I execute
this certificate and affix the Great Seal
of the State of California this day of
May 13, 2006.



BRUCE McPHERSON
Secretary of State

NP-25 (REV 03/31/05)

SW

OSP 03 04201

LIMITED POWER OF ATTORNEY


NOTICE IS HEREBY GIVEN THAT GMAC Commercial Mortgage Corporation ("Corporation"), a corporation incorporated under the laws of California, 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 MORTGAGE
CORPORATION**



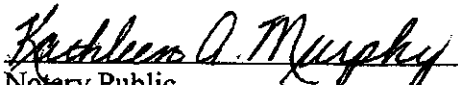
Elizabeth Kim
Senior Vice President

Commonwealth of Pennsylvania:

County of Montgomery:

On April 26, 2006, before me, the undersigned, a Notary Public in and for said Commonwealth, personally appeared Elizabeth Kim, 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

