

State of Idaho

Office of the Secretary of State

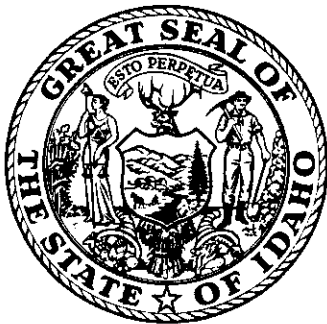
**CERTIFICATE OF AUTHORITY
OF
AIG RAIL SERVICES, INC.**

File Number C 165930

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, 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 Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 29 March 2006



Ben Yursa

SECRETARY OF STATE

By *Sally Lloyd*

FILED EFFECTIVE



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

06 MAR 29 PM 12:13

SECRETARY OF STATE
STATE OF IDAHO

The undersigned Corporation applies for a Certificate of Authority and states as follows:

- The name of the corporation is: AIG RAIL SERVICES, INC.
- The name which it shall use in Idaho is: _____
- It is incorporated under the laws of: Delaware
- Its date of incorporation is: March 02, 2006
- The address of its principal office is: Suite 850, 5700 GRANITE PARKWAY, PLANO, TX 75024
- The address to which correspondence should be addressed, if different from item 5, is: _____
- The street address of its registered office in Idaho is: 1401 Shoreline Drive, Suite 2
Boise, ID 83702
and its registered agent in Idaho at that address is: Corporation Service Company
- The names and respective business addresses of its directors and officers are:

Name	Office	Address
<u>See attached officers/directors rider</u>		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: March 13, 2006

Signature: *Elizabeth M. Tuck*

Typed Name: ELIZABETH M. TUCK

Capacity: Secretary

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
03/29/2006 05:00
CK: 11073649 CT: 47921 BH: 946104
1 @ 100.00 = 100.00 AUTH PRO # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

e 165930

Directors / Officers Report

AIG Rail Services, Inc.

Directors

- William N. Dooley** **Director**
Primary Address: American International Group, Inc.
70 Pine Street
New York, New York 10270 (United States)
- William G. Farrell Jr.** **Director**
Primary Address: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway
Suite 850
Plano, Texas 75024 (United States)
- Dave B. Fate** **Director**
Primary Address: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway
Suite 850
Plano, Texas 75024 (United States)
- Alan M. Pryor** **Director**
Primary Address: American International Group, Inc.
70 Pine Street
New York, New York 10270 (United States)

Officers

- William N. Dooley** **Chairman of the Board of Directors**
Primary Address: American International Group, Inc.
70 Pine Street
New York, New York 10270 (United States)
- William G. Farrell Jr.** **President**
Primary Address: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway
Suite 850
Plano, Texas 75024 (United States)
- William G. Farrell Jr.** **Chief Executive Officer**
Primary Address: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway
Suite 850
Plano, Texas 75024 (United States)
- Timothy S. Milazzo** **Chief Financial Officer**
Primary Address: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway
Suite 850
Plano, Texas 75024 (United States)
- Elizabeth Margaret Tuck** **Secretary**
Primary Address: American International Group, Inc.
70 Pine Street
New York, New York 10270 (United States)
- B. Andrew Fletcher** **Assistant Secretary**
Primary Address: AIG Commercial Equipment Finance, Inc.
5700 Granite Parkway
Suite 850
Plano, Texas 75024 (United States)

Delaware

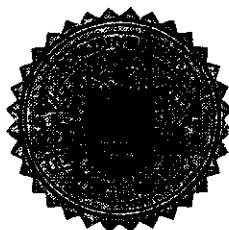
PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "AIG RAIL SERVICES, INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE FOURTEENTH DAY OF MARCH, A.D. 2006.

AND I DO HEREBY FURTHER CERTIFY THAT THE SAID "AIG RAIL SERVICES, INC." WAS INCORPORATED ON THE SECOND DAY OF MARCH, A.D. 2006.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE NOT BEEN ASSESSED TO DATE.



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

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AUTHENTICATION: 4588609

060244151

DATE: 03-14-06