

State of Idaho

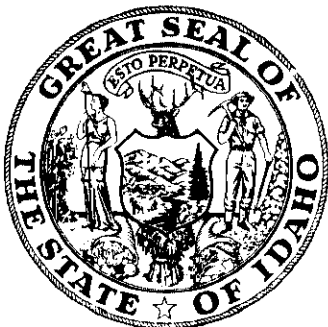
Department of State

AMENDED CERTIFICATE OF AUTHORITY
OF
AT&T COMMERCIAL FINANCE CORPORATION
File Number **C 91420**

I, PETE T. CENARRUSA, Secretary of the State of the State of Idaho, hereby certify that an Application for Amended Certificate of Authority to do business in this State, 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 Amended Certificate of Authority to reflect the name change from **AT&T COMMERCIAL FINANCE CORPORATION** to **NEWCOURT COMMERCIAL FINANCE CORPORATION** and attach hereto a duplicate of the Application for such Amended Certificate.

Dated: February 1, 1999



Pete T. Cenarrusa
SECRETARY OF STATE
By *[Signature]*

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application) FEB 1 2 30 1990



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 February 7 19 90,
authorizing it to transact business in the State of Idaho under the name of AT&T Commercial Finance Corporation
2. Its corporate name has been changed to Newcourt Commercial Finance Corporation
3. The name which it shall use hereafter in the State of Idaho is Newcourt Commercial Finance Corporation
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to: No Change

Dated: NOVEMBER 30/98

Newcourt Commercial Finance Corporation
(Corporation Name)

By

John P. Stevenson

Its

Assistant Secretary

(specify capacity of signer)

IDAHO SECRETARY OF STATE
02/01/1999 09:00
CK: 76167 CT: 20166 BH: 183987
1 @ 28.00 = 28.00 EXPEDITE C # 5

Customer Acct #:

(If using pre-printed form)
IDAHO SECRETARY OF STATE
Secretary of State use only

02/01/1999 09:00
CK: 132093866 CT: 4367 BH: 183987

1 @ 30.00 = 30.00 AMEND CERT # 2

Revised 7/97
g:\corpforms\AAC.pms

Office of the Secretary of State

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "AT&T COMMERCIAL FINANCE CORPORATION", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "NEWCOURT COMMERCIAL FINANCE CORPORATION", THE FOURTH DAY OF DECEMBER, A.D. 1998, AT 3:30 O'CLOCK P.M.



A handwritten signature in cursive script, reading "Edward J. Freel".

Edward J. Freel, Secretary of State

2217176 8320

991021584

AUTHENTICATION:

9528055

DATE:

01-19-99