

FILED EFFECTIVE **STATEMENT OF CHANGE OF REGISTERED OFFICE**
OR REGISTERED AGENT, OR BOTH

File #: C133723

The undersigned entity submits the following statement for the purpose of changing its registered office or its registered agent, or both, in the State of Idaho.

1. The name of the entity is: ADVANCE PLANNING OF AMERICA, INC.
2. The street address of its present registered office is: 300 North 6th Street, Boise, ID 83702
3. The street address (not a P.O. box) to which its registered office is to be changed is: Suite 2, 1401 Shoreline Drive, Boise, ID 83702
4. The name of its old registered agent is: C T Corporation System
5. The name of its new registered agent is: Corporation Service Company
6. The address of the registered office and the business address of the registered agent are identical.

Dated: Feb 13/04

Signed: L. Langford
Printed: Laurel J. Langford
Capacity: Secretary

I consent to serve as registered agent for the above-named entity.

Corporation Service Company
Cynthia A. Harris
(Signature of new registered agent)

Cynthia L. Harris
Asst. Secretary

(See reverse for instructions)