

State of Idaho

Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY

OF

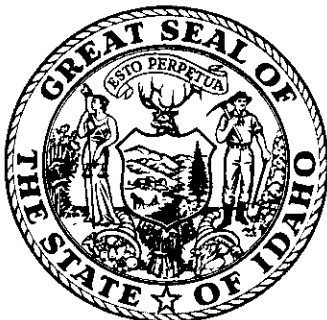
BENEFITSCORP EQUITIES, INC.

File Number C 79313

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 **BENEFITSCORP EQUITIES, INC.** to **GWFS EQUITIES, INC.** and attach hereto a duplicate of the application for such amended certificate.

Dated: August 21, 2003



Ben Yursa

SECRETARY OF STATE

By *[Signature]*

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APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application)

AUG 21 AM 10:38

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.

SECRETARY OF STATE
STATE OF IDAHO

1. A Certificate of Authority was issued to the corporation by your office on: 10/12/1984 authorizing it to transact business in the State of Idaho under the name of: BENEFITSCORP EQUITIES, INC.
2. Its corporate name has been changed to: GWFS Equities, Inc.
3. The name which it shall use hereafter in the State of Idaho is: GWFS Equities, Inc.
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to: _____

Dated: August 11, 2003 Corporation Name: GWFS Equities, Inc.

Signature: _____

Typed Name: Charles P. NelsonCapacity: President

Customer Acct # : _____

(If using pre-paid account)

Secretary of State use only

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 Revised 07/2002

LDX22 - 9/4/2002 CT Filing Monitor Online

IDAHO SECRETARY OF STATE
 08/21/2003 05:00
 CK: 89948 CT: 20168 BH: 697641
 1 @ 38.00 = 38.00 AMEND CERT # 2
 TOTAL P.03

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Delaware

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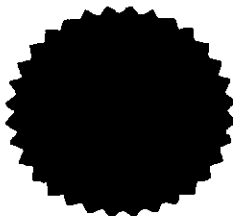
The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "BENEFITSCORP EQUITIES, INC.", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "GWFS EQUITIES, INC.", THE FIRST DAY OF AUGUST, A.D. 2003, AT 11:54 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE NOT HAVING BEEN CANCELLED OR DISSOLVED SO FAR AS THE RECORDS OF THIS OFFICE SHOW AND IS DULY AUTHORIZED TO TRANSACT BUSINESS.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL REPORTS HAVE BEEN FILED TO DATE.

AND I DO HEREBY FURTHER CERTIFY THAT THE FRANCHISE TAXES HAVE BEEN PAID TO DATE.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

2046110 8320

AUTHENTICATION: 2586038

030534134

DATE: 08-15-03