

State of Idaho

Department of State

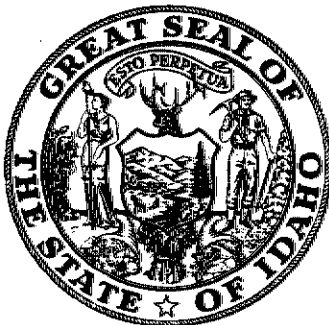
AMENDED CERTIFICATE OF AUTHORITY
OF

MARINER/ISI PLANNING CORPORATION
File Number C 108605

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of MARINER/ISI PLANNING CORPORATION for an Amended Certificate of Authority to transact business in this State, duly executed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are 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 MARINER PLANNING CORPORATION to transact business in this State under the name MARINER PLANNING CORPORATION and attach hereto a duplicate original of the Application for such Amended Certificate.

Dated: October 7, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Shirley J. Clark*

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

OCT 7 2 57 PM '96
SECRETARY OF STATE
STATE OF IDAHO

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-118, 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.

1. A Certificate of Authority was issued to the corporation by your office on 12/16 19 94 authorizing it to transact business in the State of Idaho under the name of Mariner/ISI Planning Corporation

2. Its corporate name has been changed to Mariner Planning Corporation

(Note: If the corporation name has not been changed, insert "No change.")

3. The name which it shall use hereafter in the State of Idaho is _____

4. It desires to pursue in the transaction of business in the State of Idaho purposes other than or in addition to those set forth in its prior application for certificate of authority, as follows: No Change

(Note: If no additional purposes are proposed, insert "No change.")

Dated Sept 26, 1996 Mariner Planning Corporation
(Corporation Name)

By William G. Cummings
Its President, Vice President, Secretary, or Assistant Secretary
(please specify)

William G. Cummings

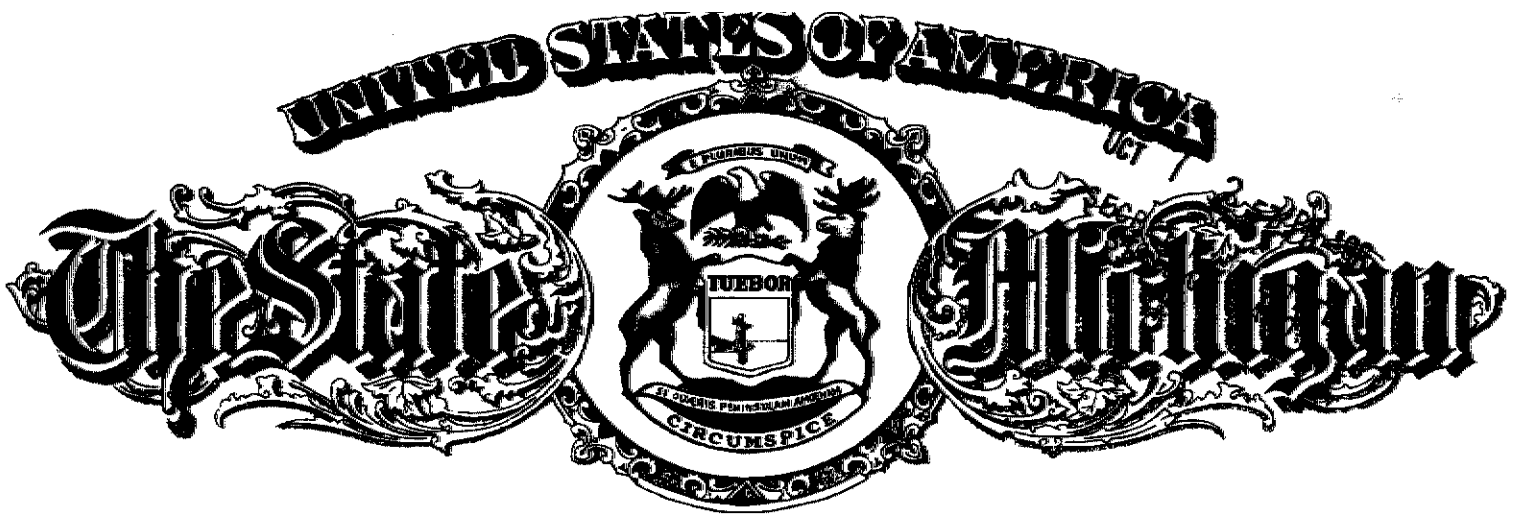
Submit application and filing fee to:

Office of the Secretary of State
Division of Corporations
700 West Jefferson
PO Box 83720
Bouse, Idaho 83720-0080

File two copies.

If a name change, attach certificate of fact from state of incorporation
Fee: \$30.00

Secretary of State use only
IDAH0 SECRETARY OF STATE
DATE 10/07/1996 0900 70436
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CX #: 13500587 CUST#: 70249
AMEND CERT
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Michigan Department of Consumer and Industry Services

Lansing, Michigan

This is to Certify That

MARINER PLANNING CORPORATION was incorporated as a Michigan profit corporation on January 22, 1982.

I FURTHER CERTIFY that a Certificate of Amendment to the Articles of Incorporation was filed on July 11, 1994, amending Article I, changing the corporate name to MARINER/ISI PLANNING CORPORATION.

AND I FURTHER CERTIFY that a Certificate of Amendment to the Articles of Incorporation was filed on August 2, 1996, amending Article I, changing the corporate name to MARINER PLANNING CORPORATION.

This certificate is in due form, and made by me as the proper officer, and is entitled to have full faith and credit given it in every court and office within the United State

In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 16th day of September, 1996.

Carl L. Lysen Director

Corporation, Securities and Land Development Bureau