State of Idaho

Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY

OF

AIG RETIREMENT ADVISORS, INC.

File Number C 155887

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 AIG RETIREMENT ADVISORS, INC. to VALIC FINANCIAL ADVISORS, INC. and attach hereto a duplicate of the application for such amended certificate.

Dated: April 3, 2009



Ben youra

By Don Dabrie



APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application)

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SECRETARY OF STATE STATE OF IDAHO

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. 7	A Certificate of Authority was issued to the corporation by your office on: February 12, 1997
ε	authorizing it to transact business in the State of Idaho under the name of:
	AIG Retirement Advisors, Inc.
2. 1	ts corporate name has been changed to:VALIC_Financial_Advisors, Inc
3. T	The name which it shall use hereafter in the State of Idaho is:
	VALIC Financial Advisors, Inc.
4. It	t has changed its jurisdiction of incorporation, without a change of corporate identity to:
Dated	d: March 10, 2009 Corporation Name: AIG Retirement Advisors, Inc.
	Signature: Arbin L Hung
	TypedName: _Debra L. Herzog
• •	Capacity: Assistant Secretary
	Customer Acct #:
	(If using pre-paid account)
٠.٠.	Secretary of State use only

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CK: NONE CT: 1157 BH: 1164386

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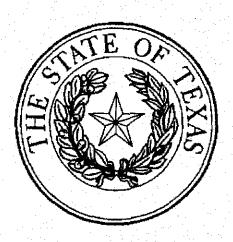


Office of the Secretary of State

Certificate of Fact

The undersigned, as Secretary of State of Texas, does hereby certify that on March 11, 2009, AIG Retirement Advisors, Inc., a Domestic For-Profit Corporation (file number 142196500), changed its name to VALIC Financial Advisors, Inc.

> In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on March 16, 2009.



Phone: (512) 463-5555

Prepared by: SOS-WEB

Hope Andrade Secretary of State