

FILED 12/27/2004 09:33 AM
Business Registration Division
DEPT. OF COMMERCE AND
CONSUMER AFFAIRS
State of Hawaii

STATE OF HAWAII
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
Business Registration Division
335 Merchant Street
Mailing Address: P.O. Box 40, Honolulu, Hawaii 96810



ARTICLES OF AMENDMENT TO CHANGE CORPORATE NAME

(Section 414D-127, Hawaii Revised Statutes)

PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK

The undersigned, duly authorized officers of the corporation submitting these Articles of Amendment, certify as follows:

1. The present name of the corporation is:

King's Mansion Foundation

2. The name of the corporation is changed to:

The equip Foundation

3. The amendment to change the corporation name was adopted on:

December 20, 2004

(Month Day Year)

(Check one)

at a meeting of the **members**:

Designation (class) Of membership	Total Number of Memberships (votes) outstanding	Total Number of Votes Entitled to be Cast By each Class	Number of Votes Cast by each class For Amendment	Number of Votes Cast by each class Against Amendment

OR

by written consent of the **members** holding at least eighty per cent of the voting power.

OR

by a sufficient vote of the **Board of Directors** or **incorporators** because member approval was not required.

4. Check one:

The written approval of a specified person or persons named in the articles of incorporation was obtained.

The written approval of a specified person or persons is not required.

The undersigned certifies under the penalties of Section 414D-12, Hawaii Revised Statutes, that the undersigned has read the above statements and that the same are true and correct.

Signed this 20th day of December, 2004

Brett Johnson, President

(Type Print Name & Title)

(Signature of Officer)

Lynelle Johnson, Vice President

(Type Print Name & Title)

(Signature of Officer)

SEE INSTRUCTIONS ON REVERSE SIDE. The articles must be signed by at least one officer of the corporation

12/28/200420087

Internal Revenue Service

Date: October 28, 2004

Kings Mansion Foundation
% Mark Spengler
75-5818 Neke Place
Kailua-Kona, HI 96740

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Lois Parrott 31-07342
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

99-0339365

Dear Sir:

This is in response to your request of October 28, 2004, regarding your organization's tax-exempt status.

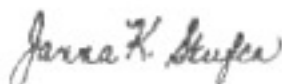
In March 1999 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services