

**EMPLOYER STATUS DETERMINATION – NAME CHANGE
EMERGENT GROUP, INC.**

On August 23, 1991, NRUC Corporation (National railway Utilization corporation, BA No. 2244) filed with the Secretary of State of South Carolina an amendment to its articles of incorporation, changing its name to Emergent Group, Inc. It is therefore determined that the Board's records shall be changed to reflect that name change effective August 23, 1991.

FOR THE BOARD
Beatrice Ezerski
Secretary to the Board