

State of Idaho

Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY

OF

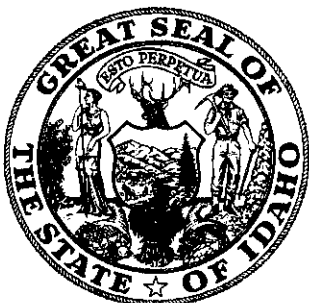
WILLIAM M. MERCER, INCORPORATED

File Number C 68716

I, PETE T. CENARRUSA, 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 **WILLIAM M. MERCER, INCORPORATED** to **MERCER HUMAN RESOURCE CONSULTING, INC.** and attach hereto a duplicate of the application for such amended certificate.

Dated: April 9, 2002



Pete T. Cenarrusa
SECRETARY OF STATE

By *Melanie Tenenby*

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

(Instructions on back of application)



APR -9 PM 3:00
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. A Certificate of Authority was issued to the corporation by your office on 12/31, 1981 authorizing it to transact business in the State of Idaho under the name of William M. Mercer, Incorporated
2. Its corporate name has been changed to Mercer Human Resource Consulting, Inc.
3. The name which it shall use hereafter in the State of Idaho is Mercer Human Resource Consulting, Inc.
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to

Dated : March 20, 2002 Mercer Human Resource Consulting, Inc.
(Corporation Name)

By [Signature]
William C. Fagan
Its Secretary
(specify capacity of signer)

Customer Acct # :
(if using pre-paid account)
Secretary of State use only

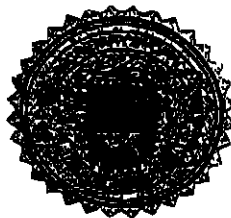
0:\app\forms\WAC.ppt6 Rev:04/07/02

IDAHO SECRETARY OF STATE
04/09/2002 05:00
CK: 86996 CT: 20160 BH: 458047
1 @ 30.00 = 30.00 AMEND CERT # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

Delaware

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THAT THE SAID "WILLIAM M. MERCER, INCORPORATED", FILED A CERTIFICATE OF AMENDMENT, CHANGING ITS NAME TO "MERCER HUMAN RESOURCE CONSULTING, INC.", THE EIGHTH DAY OF APRIL, A.D. 2002, AT 9 O'CLOCK A.M.



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

0814204 8320

AUTHENTICATION: 1707651

030222550

TOTAL P.03