

State of Idaho

Department of State

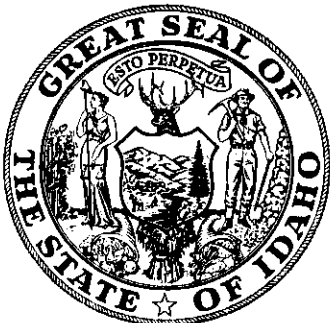
CERTIFICATE OF AMENDMENT OF

ELSAESSER, JARZABEK & BUCHANAN, CHARTERED

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of ELSAESSER, JARZABEK & BUCHANAN, CHARTERED, changing the corporate name to ELSAESSER, JARZABEK, BUCHANAN & DRESSEL, CHARTERED, duly signed and verified 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 Certificate of Amendment to the Articles of Incorporation and attach hereto a duplicate original of the Articles of Amendment.

Dated: March 17, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Long T. Clark*

ARTICLES OF AMENDMENT

The Articles of Incorporation of ELSAESSER, JARZABEK & BUCHANAN, CHARTERED are hereby amended as follows: 93 MAR 17 AM 8 56

1. The name of the corporation is hereby changed to ELSAESSER, JARZABEK, BUCHANAN & DRESSEL, CHARTERED.

2. This amendment was adopted on the 9 day of March, 1993.

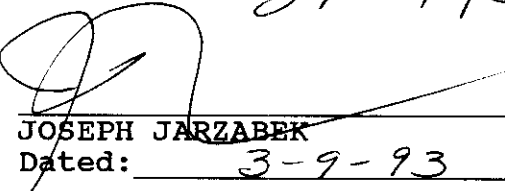
3. The number of shares outstanding is 750, all of which are entitled to vote hereon.

4. The shareholders unanimously vote for this amendment.


5. The undersigned, Ford Elsaesser, Joseph Jarzabek and Barbara Buchanan comprise all of the shareholders of this corporation.


FORD ELSAESSER

Dated: 3/10/93


JOSEPH JARZABEK

Dated: 3-9-93


BARBARA BUCHANAN

Dated: 3-9-93

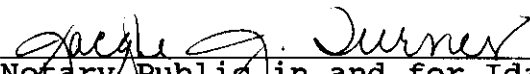
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STATE OF IDAHO)
) ss.
County of Bonner)


I, the undersigned, a Notary Public in and for said state, hereby certify that on the 10 day of March, 1993, personally appeared, Ford Elsaesser, Joseph Jarzabek and Barbara Buchanan, know to me to be the persons whose name is subscribed to the within instrument, and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate last above written.



Notary Public in and for Idaho
Residing at: Sandpoint
My Commission Expires: 2-10-99


I swear under oath according to my personal knowledge that these Articles of Amendment are true and correct.



Ford Elsaesser

STATE OF IDAHO)
) ss.
County of Bonner)

I, the undersigned, a Notary Public in and for said state, hereby certify that on the 10 day of March, 1993, personally appeared, Ford Elsaesser, who, being by me first duly sworn, declared that he is the President of the corporation, and that the statements therein contained are true.



Notary Public in and for Idaho
Residing at: Sandpoint
My Commission Expires: 2-10-99