

86388-b

State of Idaho

Department of State

CERTIFICATE OF AMENDMENT OF

CURTIS A. CLARK, C.P.A., P.A.

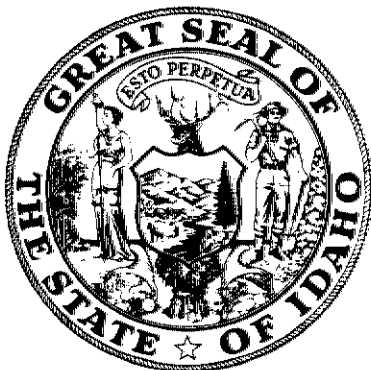
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

CLARK, ANDERSON & CO., P.A.

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 June 7, 1990



Pete T. Cenarrusa

SECRETARY OF STATE

Curtis A. Clark
Corporation Clerk

ARTICLES OF AMENDMENT OF

CURTIS A. CLARK, C.P.A., P.A.

RECEIVED
SEC. OF STATERECEIVED
SEC. OF STATE

30 MAY 31 1990
Pursuant to Idaho Code §30-1-59, the Articles of Incorporation of CURTIS A. CLARK, C.P.A., P.A. be and hereby are amended as follows:

Article 1 is amended in its entirety to read:

"The name of the corporation is CLARK, ANDERSON & CO., P.A."

Five hundred shares of capital stock of the corporation are now outstanding, all of which are held by the following named individuals:

Name	Address	No. of Shares
Curtis A. Clark	3711 N. 22nd St. Coeur d'Alene, ID 83814	375
M. Lynn Anderson	401 Vista Coeur d'Alene, ID 83814	125

Executed by the undersigned corporation in duplicate original at Coeur d'Alene, Idaho, on this 24th day of May, 1990.

CLARK, ANDERSON, & CO., P.A.
formerly Curtis A. Clark, C.P.A.,

P.A.,

(Seal)

Curtis A. Clark
By Curtis A. Clark, President

Approved and ratified by the stockholders as follows:

Curtis A. Clark
CURTIS A. CLARK

M. Lynn Anderson
M. LYNN ANDERSON

5/24/90
Date

5/24/90
Date

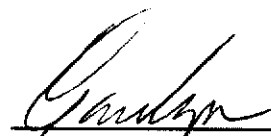
STATE OF IDAHO

County of Kootenai

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ss:

On this 24th day of May, 1990, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared CURTIS A. CLARK, who, being by me first duly sworn, declared that he is the President of Clark, Anderson, & Co., P.A., that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.



Notary Public for Idaho
Residing at Coeur d'Alene

My Commission Expires: 9-13-94