

**Department of State.**

**CERTIFICATE OF AMENDMENT  
OF**

**MAGNUSON, MCHUGH & COMPANY, P.A.**

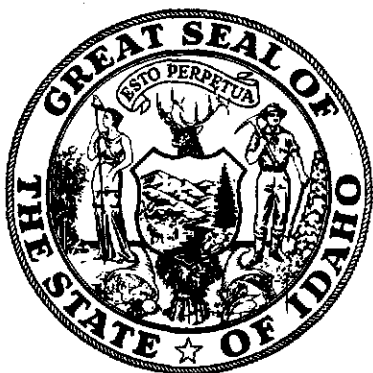
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that  
duplicate originals of Articles of Amendment to the Articles of Incorporation of \_\_\_\_\_

**MAGNUSON, MCHUGH & COMPANY, 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 \_\_\_\_\_ **December 12** \_\_\_\_\_, 19 **86**



*Pete T. Cenarrusa*

SECRETARY OF STATE

\_\_\_\_\_  
Corporation Clerk

ARTICLES OF AMENDMENT

of

MAGNUSON, MCHUGH & COMPANY, P.A.

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KNOW ALL MEN BY THESE PRESENTS that we, the undersigned, acting as incorporators,

John W. McHugh  
Box 1379  
Coeur d'Alene, ID 83814

Stanley C. Wood  
Box 1379  
Coeur d'Alene, ID 83814

Richard D. Maxey  
Box 1379  
Coeur d'Alene, ID 83814

Ronald G. Bremer  
Box 1379  
Coeur d'Alene, ID 83814

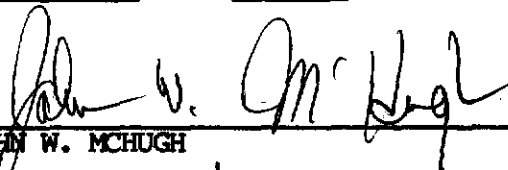
Leonard R. Hodge  
Box 1379  
Coeur d'Alene, ID 83814

each being citizens of the United States of America and residents of the State of Idaho legally competent to enter into contracts and being duly licensed, qualified and practicing Certified Public Accountants pursuant to the laws of the State of Idaho, for the purpose of amending a professional service corporation under and pursuant to the "Professional Service Corporation Act" of the State of Idaho, as provided and set forth in Chapter 13 of Title 30, of the Idaho Code, do hereby amend the following Article of Incorporation to:

ARTICLE V

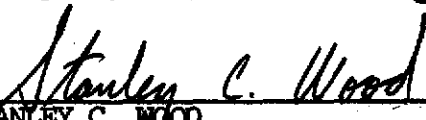
The corporation shall be authorized to issue 2,500 shares of common stock in full voting power and authority which shall have a par value of \$10 per share. Value of par value of the total authorized number of common stock to be issued by the corporation is in the amount of \$25,000.


IN WITNESS WHEREOF, we have hereunto signed and acknowledged these Articles  
of Amendment this 4<sup>th</sup> day of December, 198 6.

  
JOHN W. MCHUGH

  
RICHARD D. MAXEY


  
LEONARD R. HODGE

  
STANLEY C. WOOD

  
RONALD G. BREMER

STATE OF IDAHO       )  
                              ) ss  
COUNTY OF KOOTENAI )


I, Rhonda L. Schultz, a Notary Public, do hereby certify that  
on this 4th day of December, 19 86, personally appeared  
before me John W. McHugh, who, being by me first duly sworn,  
that he is the President of Magnuson, McHugh & Company, 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: Post Falls  
My Commission Expires: 5/4/88

(Notarial Seal)

STATE OF IDAHO       )  
                              ) ss  
COUNTY OF KOOTENAI )

I, Rhonda L. Schultz, a Notary Public, do hereby certify that  
on this 4th day of December, 19 86, personally appeared  
before me Leonard R. Hodge, who, being by me first duly sworn,  
that he is the Secretary/Treasurer of Magnuson, McHugh & Company, P.A.,  
that he signed the foregoing document as Secretary/Treasurer of  
the corporation, and that the statements therein contained are true.

  
Notary Public for Idaho  
Residing at: Post Falls  
My Commission Expires: 5/4/88

(Notarial Seal)