



CERTIFICATE OF AMENDMENT  
OF

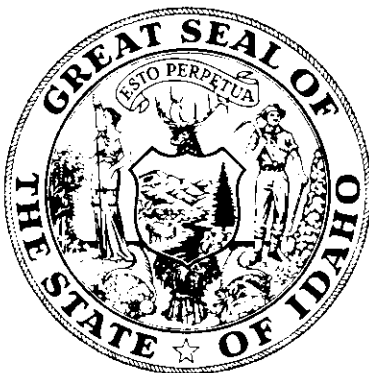
IDAHO ASSOCIATION OF PUBLIC ACCOUNTANTS, INC.

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 IDAHO ASSOCIATION OF PUBLIC ACCOUNTANTS, INC.

duly signed and verified pursuant to the provisions of the Idaho Nonprofit 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 April 29, 19 86.



SECRETARY OF STATE

Corporation Clerk

ARTICLES OF AMENDMENT

to the

ARTICLES OF INCORPORATION

of

IDAHO ASSOCIATION OF PUBLIC ACCOUNTANTS, INC.

Pursuant to the provisions of Idaho Code, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is IDAHO ASSOCIATION OF PUBLIC ACCOUNTANTS, which is a perpetual, non-profit cooperative association under Chapter 10, Title 30, Idaho Code.

SECOND: The following amendments of the Articles of Incorporation were adopted by a majority of the members of the corporation on September 13, 1985, at a meeting which a quorum attended, in the manner prescribed by the Idaho Code, after publication of Notice of Intention to Amend the Articles of Incorporation as required by Idaho Code. The amendment of Article IV of said Articles is by addition of the following language to Article IV without deletions.

IV

In the event of dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all of the assets of the corporation exclusively for the purposes of the corporation, or to an organization or organizations organized and operated exclusively for charitable, educational, or scientific purposes which shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue law), and in such a manner as the Board of Directors shall determine. Any of such assets not so disposed of shall be disposed of by the District Court of the county in which the principal office of the corporation is then located, exclusively for such purposes.

DATED this 17 day of March, 1986.

IDAHO ASSOCIATION OF PUBLIC  
ACCOUNTANTS

  
By: LARRY STEWART  
President

  
By: BETTE JO BERRYMAN  
Secretary

STATE OF IDAHO )

: ss.

COUNTY OF ADA )

LARRY STEWART and BETTE JO BERRYMAN, being first duly sworn,  
upon oath and by personal knowledge depose and say:


That they are the President and Secretary, respectively, of  
IDAHO ASSOCIATION OF PUBLIC ACCOUNTANTS, and are the persons who  
executed the above and foregoing Articles of Amendment to the  
Articles of Incorporation of IDAHO ASSOCIATION OF PUBLIC  
ACCOUNTANTS, and that the facts therein stated are true according  
to their best knowledge, information and belief.

IDAHO ASSOCIATION OF PUBLIC  
ACCOUNTANTS

  
By: LARRY STEWART  
President

  
By: BETTE JO BERRYMAN  
Secretary

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me this  
17 day of March, 1986.

  
NOTARY PUBLIC FOR IDAHO  
RESIDING AT:  
MY COMMISSION EXPIRES: