

CERTIFICATE OF AMENDMENT
OF

PRICE AND STREETER, CPA'S, P.A.

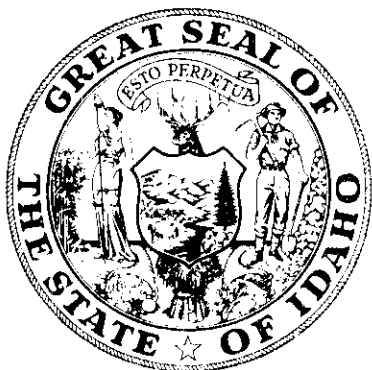
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

GARALD E. PRICE, CPA, 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 *October 12*, 19 *82*



Pete T. Cenarrusa
SECRETARY OF STATE


Corporation Clerk

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION OF
06, 12 GARALD E. PRICE CPA, P.A.

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned are the duly elected President and Secretary of the above-named Corporation, and hereby certify in accordance with the provisions of the Idaho Business Corporation Act and the Idaho Professional Service Corporation Act, that at a special meeting of all shareholders and directors of said Corporation held on March 31, 1982, that said shareholders by unanimous vote adopted an Amendment to the Articles of Incorporation of Garald E. Price CPA, P.A. by amending Article I thereof to read: "Name: The name of said Corporation shall be Price and Streeter, CPA's, P.A." By resolution, said Amendment is effective April 1, 1982, and both named individuals, i.e. Price and Streeter are licensed CPA's in the State of Idaho. The sole stockholder of the corporation, Garald E. Price, exercised his ballot by voting 100 shares of Common par value \$1.00 stock in favor os such Amendment. All such shares were entitled to vote. Said resolution was duly passed by said shareholder on March 31, 1982.

IN WITNESS WHEREOF, we have hereunto set our hands this 6th day of May, 1982.


Garald E. Price, CPA
President


Suzanne Price
Secretary

STATE OF IDAHO


)

) ss.

County of Twin Falls

)

I, Donna L. Patterson, a notary public, do hereby certify that on this 6th day of May, 1982, personally appeared Garald E. Price and Suzanne Price, who being by me first duly sworn, declared that they are the President and Secretary of Garald E. Price CPA, P.A., and that they signed the foregoing document as President and Secretary of the Corporation, and that the statements contained therein are true.


Notary Public for Idaho
Residing at Jerome