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State of Idaho

Department of State

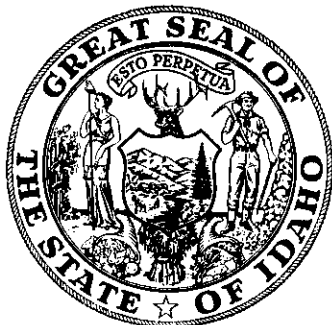
CERTIFICATE OF AMENDMENT OF

BURNETT, HUMPHREYS & MASON, 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 BURNETT, HUMPHREYS & MASON, P.A., changing the corporate name to CASPER, MERRILL & JENSEN, 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: January 4, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Sheryl Davies*

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ARTICLES OF AMENDMENT

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ARTICLES OF INCORPORATION

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OF

BURNETT, HUMPHERYS & MASON, P.A.

ARTICLE I

Article I of the original Articles of Incorporation of BURNETT, HUMPHERYS & MASON, P.A., is amended to read as follows: "The name of the corporation is: CASPER, MERRILL & JENSEN, CHARTERED."

ARTICLE II

The foregoing amendment was adopted by the unanimous consent of all shareholders in accordance with Idaho Code Section 30-1-145 on the 23 day of December, 1992.

DATED this 23 day of December, 1992.

BURNETT, HUMPHERYS & MASON,
P.A., now known as CASPER,
MERRILL & JENSEN, CHARTERED

By: Leon B. Casper
Leon B. Casper

By: N. Wayne Merrill
N. Wayne Merrill

By: Ernest M. Jensen
Ernest M. Jensen

Shareholders

#:

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CK #: 19940 CLETS# 1
CORPORATION 10 20.00= 20.00


Pursuant to Sections 30-1-59, 30-1-44 and 30-1-145, the undersigned, being all of the directors and shareholders of BURNETT, HUMPHERYS & MASON, P.A., hereby approve the following resolution:

"RESOLVED, that Article I of the Articles of Incorporation of Burnett, Humpherys & Mason, P.A., be amended to read as follows: "The name of the corporation is CASPER, MERRILL & JENSEN, CHARTERED.

All other terms, conditions and provisions of the said Articles of Incorporation shall remain unchanged as set forth in the original Articles of Incorporation.


Leon B. Casper

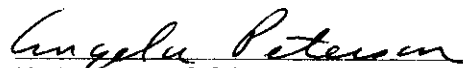

N. Wayne Merrill


Ernest M. Jensen

STATE OF IDAHO)
) ss.
County of Bonneville)

On this 23rd day of December, 1992, before me the undersigned, a Notary Public for Idaho, personally appeared Leon B. Casper, N. Wayne Merrill and Ernest M. Jensen, known to me to be the persons whose names are 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 first above written.


Notary Public for Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: 1-11-98

VERIFICATION

STATE OF IDAHO)
)ss.
County of Bonneville)

I, Angela Peterson, a notary public, do hereby certify that on this 23rd day of December, 1992, personally appeared before me Leon B. Casper, N. Wayne Merrill and Ernest M. Jensen, who being by me first duly sworn, declared that they are all Shareholders and Directors of Casper, Merrill & Jensen, Chartered, that they signed the foregoing document as Shareholders and Directors of the corporation, and that the statements therein contained are true.

Angela Peterson
Notary Public for Idaho
Residing at Idaho Falls, ID
My commission expires: 1-11-98