

**FILED EFFECTIVE**

**ARTICLES OF AMENDMENT TO  
ARTICLES OF INCORPORATION OF  
BEARD ST. CLAIR GAFFNEY MCNAMARA CALDER PA**

2006 JUL -3 AM 10:17

SECRETARY OF STATE  
STATE OF IDAHO

Pursuant to the provisions of § 30-1-61 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

1. The name of the corporation is  
Beard St. Clair Gaffney McNamara Calder PA
2. The following amendments to the articles of Incorporation were adopted by the shareholders of the corporation on April 7, 2006 in a manner prescribed by the Idaho Business Corporation Act:
  - a. The restated articles of Incorporation filed with the Idaho Secretary of State on September 28, 1987 are amended by changing the name of the corporation to Beard St. Clair PA.
3. The number of shares of the corporation outstanding at the time of the adoption of the amendment was 800 and the number of shares entitled to vote on the amendment was 800
4. The number of shares voted for the amendment was 800. The number of shares voting against the amendment was zero.

Dated: June 30 2006

By:   
Its President

IDAHO SECRETARY OF STATE  
07/03/2006 05:00  
CK: 3686 CT: 1681 BH: 963196  
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