

State of Idaho

Department of State

CERTIFICATE OF AMENDMENT OF

ROBERT A. NORMAN, P.A.

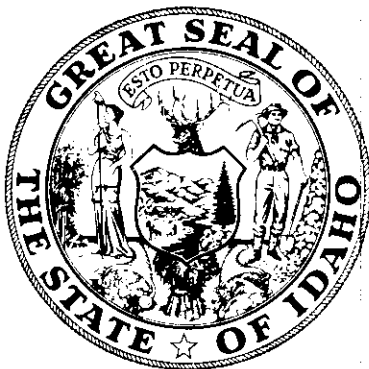
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

ROBERT A. NORMAN, C.P.A., 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

Stephen J. Hiltner

Corporation Clerk

ARTICLES OF AMENDMENT
TO
ARTICLES OF INCORPORATION
OF

ROBERT A. NORMAN, P.A.

25 DEC 12 PM 9 06

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

FIRST: The name of the corporation is Robert A. Norman, P.A.

SECOND: The following amendments of the Articles of Incorporation were adopted by the Shareholder and Board of Directors, of the Corporation on the 31st day of July, 1986, in the manner prescribed by the Idaho Business Corporation Act:

ARTICLE ONE

Name: The name of the corporation shall be Robert A. Norman, C.P.A., P.A.

THIRD: The number of shares of the corporation outstanding at the time of such adoption was 20 shares; and the number of shares entitled to vote thereon was 20 shares.

DATED this 25 day of November, 1986.

By Robert A. Norman
Robert A. Norman - President
and Rita Schvenson
Rita Schvenson - Secretary

STATE OF IDAHO

County of Twin Falls

)
)
) ss.

ROBERT A. NORMAN and RITA SCHWENSON, being first duly sworn on oath deposes and says:

That they are the President and Secretary respectively; that they have read the foregoing ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF ROBERT A. NORMAN, P.A., know the contents thereof, and believes the same to be true based upon their information and belief.

Robert A. Norman
ROBERT A. NORMAN - President

Rita Schwenson
RITA SCHWENSON - Secretary

SUBSCRIBED AND SWORN to before me this 25th day of November, 1986.

Shirley Bradley
NOTARY PUBLIC

Residing at: Twin Falls, Idaho
My Commission Expires: 10/30/88