



CERTIFICATE OF AMENDMENT
OF

GUDGELL BOOKKEEPING SERVICE, INC.

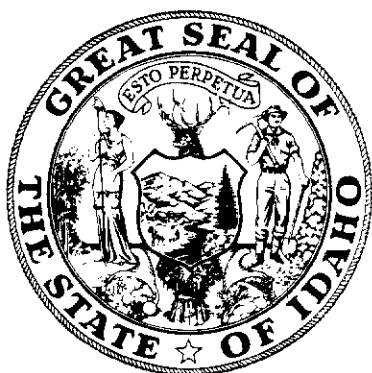
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

GBS, INC.

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 November 17, 19 89.



Pete T. Cenarrusa

SECRETARY OF STATE

[Signature]
Corporation Clerk

ARTICLES OF AMENDMENT

KNOW ALL MEN BY THESE PRESENTS, that I, the undersigned, being President of Gudgell Bookkeeping Service, Inc. (GBS, Inc.), in order to execute the Articles of Amendment, pursuant to the Business Corporation Act of Idaho, do hereby certify that

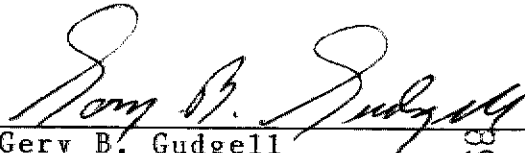
(a) The original name of the Corporation is Gudgell Bookkeeping Service, Inc. (GBS, Inc.)

(b) The Amendment adopted by the Corporation is to change the name to GBS, Inc.

(c) The date of adoption by the Incorporator is November 1, 1989

(d) The name change was adopted by the Incorporator as no stock has been issued by the Corporation.

Dated this 9th day of November, 1989

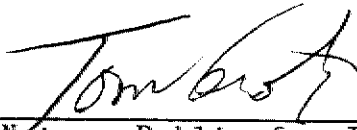

Gery B. Gudgell
President

STATE OF IDAHO

)
) ss.

County of Valley

I, Tom Grote (TOM GROTE), a notary public, do hereby certify that on this 9th day of November, 1989, personally appeared before me Gery B. Gudgell, who, being by me first duly sworn, declared that he is the President of Gudgell Bookkeeping Service, Inc. (GBS, Inc.), that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.


Notary Public for Idaho
Residing at: McCall
My Commission Expires: 1993

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SECRETARY OF STATE
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