

**ARTICLES OF AMENDMENT
to the**

FILED

DEC 27 11 2:56

CLERK OF DISTRICT COURT

**ARTICLES OF INCORPORATION
OF
CASPER, MERRILL & JENSEN, CHARTERED**
(Hereafter to be known as MERRILL JENSEN POLSEN & COMPANY, CHTD)

Pursuant to the provisions of the Idaho Business Corporation Act (the "Act"), CASPER, MERRILL & JENSEN, CHARTERED, (the "Corporation"), for the purpose of changing its name to MERRILL JENSEN POLSEN & COMPANY, CHTD, adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The current name of the Corporation is CASPER, MERRILL & JENSEN, CHARTERED. However, the name of the Corporation as amended shall be MERRILL JENSEN POLSEN & COMPANY, CHTD.

SECOND: The following amendment to the Articles of Incorporation of the Corporation was adopted by the Board of Directors and approved by the Shareholders of the Corporation in the manner prescribed by Section 30-1-59 of the Act.

ARTICLE I -- NAME

The name of this corporation shall be:

MERRILL JENSEN POLSEN & COMPANY, CHTD

THIRD: This amendment was adopted by the Shareholders of the Corporation on the 14th day of December, 1999.

FOURTH: The number of shares of the Corporation outstanding and entitled to vote on this amendment at the time of such adoption was 200. Prior to the amendment, no shares of any class were entitled to vote as a class.

FIFTH: The number of shares voted in favor of such amendment was 200. The number of shares voted against such amendment was zero.

IDAHO SECRETARY OF STATE

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SIXTH: No exchange, reclassification or cancellation of issued shares of the Corporation is effected by this Amendment.

SEVENTH: No change in the amount of stated capital of the Corporation is effected by this Amendment.

DATED this 22nd day of December, 1999.

MERRILL JENSEN POLSEN &
COMPANY, CHTD, (formerly known as
CASPER, MERRILL & JENSEN,
CHARTERED, an Idaho corporation.

By: N. Wayne Merrill
N. WAYNE MERRILL, President

By: Ernest M Jensen
ERNEST M JENSEN, Secretary

VERIFICATION

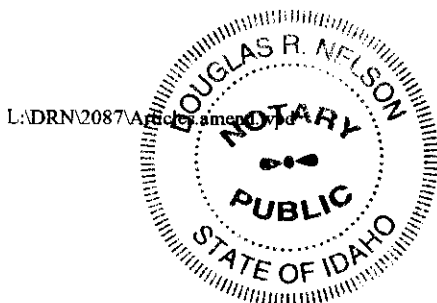
STATE OF IDAHO)
: ss.
COUNTY OF BONNEVILLE)

N. WAYNE MERRILL, being duly sworn, deposes and says that he is the president of MERRILL JENSEN POLSEN & COMPANY, CHTD, (formerly known as CASPER, MERRILL & JENSEN, CHARTERED, that he has read the foregoing Articles of Amendment to the Articles of Incorporation, and that the foregoing Articles of Amendment to the Articles of Incorporation are true to the best of his knowledge, information and belief.

N. Wayne Merrill
N. WAYNE MERRILL

SUBSCRIBED AND SWORN to before me this 22nd day of December, 1999.

Douglas R Nelson
NOTARY PUBLIC
Residing at: Idaho Falls
My Commission Expires: 4.29.2005



JOINT CONSENT
OF DIRECTORS AND SHAREHOLDERS
of

CASPER, MERRILL & JENSEN, CHARTERED

(Hereafter to be known as MERRILL JENSEN POLSEN & COMPANY, CHTD)

Pursuant to Idaho Code Sections 30-1-44 and 30-1-145 allowing directors and shareholders, respectively, to act by unanimous written consent, and further pursuant to Idaho Code Section 30-1-59 setting forth procedures to amend articles of incorporation, the undersigned, being all of the members of the Board of Directors and all of the Shareholders of CASPER, MERRILL & JENSEN, CHARTERED, an Idaho corporation (the "Corporation"), hereby consent to, vote in favor of and adopt the following resolutions without a meeting:

WHEREAS, the Board of Directors and Shareholders have determined that the name of the Corporation should be changed because of the reorganization of ownership following the death of a former shareholder; and

WHEREAS, to accomplish such purpose, the Directors and Shareholders desire to amend the Corporation's Articles of Incorporation; it is therefore

RESOLVED, that the Articles of Incorporation be amended so that Article I, thereof reads as follows:

ARTICLE I -- NAME

The name of this corporation shall be:

MERRILL JENSEN POLSEN & COMPANY CHTD

FURTHER RESOLVED, that the President and Secretary of the Corporation be, and they hereby are, authorized and directed to execute and deliver the Articles of Amendment in the name of the Corporation in the form attached hereto; and

FURTHER RESOLVED, that the officers of the Corporation be, and they hereby are authorized, empowered, and directed to do and perform all such further acts and things, to execute and deliver in the name of the Corporation, and where necessary or appropriate, to file with the appropriate governmental authorities, all such further certificates, instruments, or other document, as in their judgment shall be necessary or advisable in order to effectuate the Articles of Amendment, the intent and purposes of the foregoing resolutions, and any or all of the transactions contemplated therein.

IN WITNESS WHEREOF, each of the undersigned Directors (being all of the Directors of the Corporation) and Shareholders (being all of the Shareholders of the Corporation) have signed this document this 22nd day of December, 1999, and by doing so (1) consents to the transaction of the business hereof, (2) affirms that he has read the foregoing documents, (3) waives any and all notice of the time, place and purposes of meeting, and (4) approves, adopts and ratifies the foregoing document and all acts taken or authorized therein.

"DIRECTORS"


N. WAYNE MERRILL


ERNEST M JENSEN

"SHAREHOLDERS"


N. WAYNE MERRILL


ERNEST M JENSEN