State of Idaho

Department of State.

CERTIFICATE OF AMENDMENT OF
ARTICLES OF INCORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, and legal custodian of

the corporation records of the State of Idaho, do hereby certify that the

RIGBY, THATCHER & ANDRUS, P.A.

a corporation organized and existing under and by virtue of the laws of the State of Idaho, filed

in this office on the   *10th*   day of   *October*   19 *78* ,

original articles of amendment, as provided by Section   *30-146-147 Idaho Code*

Amendment changing the corporate name to

RIGBY, THATCHER, ANDRUS, BARTON & WALTERS, Chartered

and that the said articles of amendment contain the statement of facts required by law, and are

will be

~~recorded on Film No.~~ *microfilm*   of Record of Domestic Corporations of the State of Idaho.

I THEREFORE FURTHER CERTIFY, That the Articles of Incorporation have been

amended accordingly.

IN TESTIMONY WHEREOF, I have hereunto

set my hand and affixed the Great Seal of the

State. Done at Boise City, the Capital of Idaho,

this   *10th*   day of   *October*   ,

A. D., 19 *78*

Secretary of State

BE IT REMEMBERED, That at a legally called special meeting of the shareholders of RIGBY, THATCHER & ANDRUS, P.A., held at the office of said corporation at 25 North Second East, Rexburg, Madison County, Idaho, on the 11th day of September, 1978, which meeting, as will hereinafter more particularly appear from the affidavit of the President and Secretary of the corporation hereto attached, was legally called for the specific purpose among other things of submitting to the shareholders of said corporation the question of the adoption of an amendment to the Articles of Incorporation of said corporation hereinafter specified, at which meeting all of the shares of the outstanding stock of the corporation were represented in person; and by the unanimous vote of all the shares of stock of the corporation a resolution was passed and adopted, so as to change the corporate name of this corporation from RIGBY, THATCHER & ANDRUS, P.A., to RIGBY, THATCHER, ANDRUS, BARTON & WALTERS, Chartered, with said new corporate name wherever the same appears in the Articles of Incorporation, or By-Laws, and to amend Article ONE of the Articles of Incorporation to read as follows:

"The name of said corporation shall be RIGBY, THATCHER, ANDRUS, BARTON & WALTERS, Chartered."

* * * *

STATE OF IDAHO,   )
                                   ss.
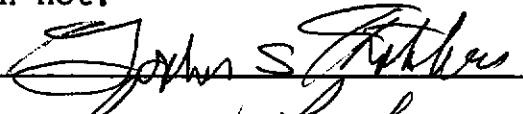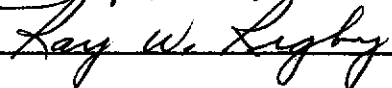County of Madison.   )

GORDON S. THATCHER and RAY W. RIGBY, being severally duly sworn, each for himself deposes and says:

1. That Gordon S. Thatcher is the President, and Ray W. Rigby is the Secretary of RIGBY, THATCHER & ANDRUS, P.A., a corporation organized and existing under and by virtue of the laws of the State of Idaho since December 31, 1973, the date of its incorporation; that the foregoing amendment to the Articles of Incorporation of RIGBY, THATCHER & ANDRUS, P.A., to change the name of said corporation to RIGBY, THATCHER, ANDRUS, BARTON & WALTERS, Chartered, was adopted by the affirmative vote of all of the shares of outstanding stock of said corporation at a
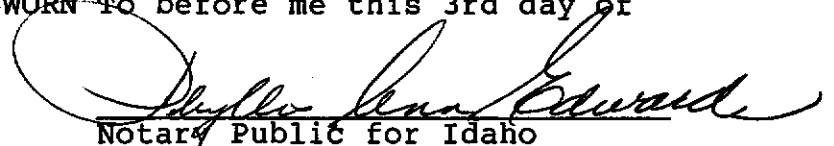
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special meeting of the shareholders held at the office of said corporation at 25 North Second East, Rexburg, Madison County, Idaho, at the hour of 5:30 o'clock p.m. on the 11th day of September, 1978; all shareholders signed a written waiver of notice of the meeting, consented to the foregoing amendment, and ratified in writing said amendment; and said meeting was lawfully held in accordance with the statutory requirements and the By-Laws of said corporation.

2. That the foregoing amendment changes the name of the corporation from RIGBY, THATCHER & ANDRUS, P.A., to RIGBY, THATCHER, ANDRUS, BARTON & WALTERS, Chartered, and makes no other change in the Articles.

Further affiants sayeth not.

SUBSCRIBED AND SWORN To before me this 3rd day of October, 1978.

Notary Public for Idaho
Residing at Rexburg, Idaho
My Commission is for Life

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