

State of Idaho

Department of State

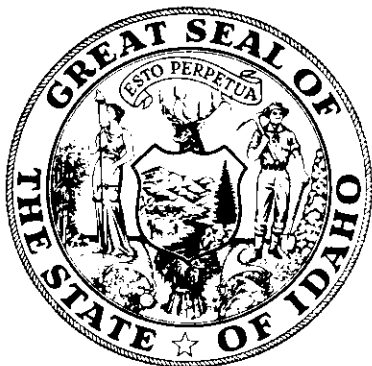
CERTIFICATE OF AMENDMENT OF

MCMURTREY, WATT AND COMPANY, 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 MCMURTREY, WATT AND COMPANY, P.A. changing the name to MIRACLE FAULKNER & BORCHERT, 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 November 16, 19 87



Pete T. Cenarrusa
SECRETARY OF STATE

[Signature]
Corporation Clerk

ARTICLES OF AMENDMENT

SECRET
SEC 1-1-1113

OF

87 NOV 16 PM 10 49

McMURTREY, WATT AND COMPANY, P.A.

Pursuant to the Idaho Business Corporation Act, McMurtrey, Watt and Company, P.A., adopts the following Articles of Amendment to its Articles of Incorporation, to-wit:

I

The name of the corporation is McMurtrey, Watt and Company, P.A.

II

The following amendment of the Articles of Incorporation was adopted by the directors and shareholders of the corporation on the 5th day of November, 1987, in the manner prescribed by the laws of the State of Idaho, and Article I, Article IV and Article VII be and the same are hereby amended to provide as follows:

I

NAME

The name of this professional service corporation shall be Miracle, Faulkner & Borchert, P.A.

IV

REGISTERED OFFICE

The location of the principal place of business of this corporation shall be at 440 North 6th East, Mountain Home, Idaho, and the mailing address shall be Post Office Box U, Mountain Home, Idaho 83647.

VII

GOVERNING BODY

The governing body of this corporation shall consist of a Board of three directors, who shall be

elected annually as provided by the By-laws. The number of the Board of Directors may be changed from time to time as prescribed by the By-laws, but shall be not less than two nor more than seven. The names and post office addresses of those who are selected to act as directors until the first annual election are as follows:

NAME	POST OFFICE ADDRESS
James J. McMurtrey	545 Amber Drive Mountain Home, Idaho 83647
James R. Watt	1355 Juniper Street Mountain Home, Idaho 83647


III

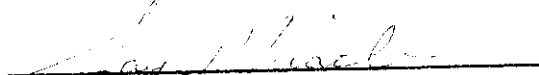
The number of shares of the corporation outstanding at the time of the adoption of said amendments was 227.52, and the number of shares entitled to vote thereon was 227.52.


IV

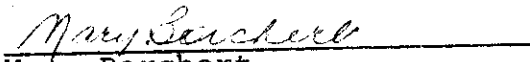
All of the shareholders entitled to vote voted all of their shares in favor of said amendments.

IN WITNESS WHEREOF, the undersigned, being the shareholders of all the shares of stock of said corporation, have hereunto set their hands in the City of Mountain Home, County of Elmore, State of Idaho, this 5TH day of November, 1987.


James R. Watt


Jay Miracle


Tom Faulkner


Mary Borchert

STATE OF IDAHO,)
) ss.
COUNTY OF ELMORE,)

Jay Miracle, being first duly sworn, deposes and says that he is the person named in the foregoing Articles of Amendment of McMurtrey, Watt and Company, P.A.; that he is a shareholder of said corporation and its president; that he has read said Articles of Amendment, knows the contents thereof and believes the facts therein stated to be true.

Jay Miracle
Jay Miracle

SUBSCRIBED AND SWORN to before me this 5th day of November, 1987.

Jay R. Miller
Notary Public for Idaho,
Residing at Mountain Home, ID