

FILED EFFECTIVE

2004 MAY -3 PM 2:31

STATE OF IDAHO

AMENDMENT TO ARTICLES OF INCORPORATION  
OF  
THE GILMAN GROUP, INC.

Pursuant to Idaho Code, THE GILMAN GROUP, INC., an Idaho corporation, hereby adopts this Amendment to its Articles of Incorporation.

1. The name of the corporation is currently The Gilman Group, Inc.
2. The physical address of the registered agent of this corporation is currently 218 East Walnut, Hailey, Idaho 83333. The mailing address of the registered agent and the office of this corporation is currently Post Office Box 13, Sun Valley, Idaho 83353. The name of the initial registered agent of this corporation at that address is Nicholas Pfeil Gilman, also known as Nick Gilman.

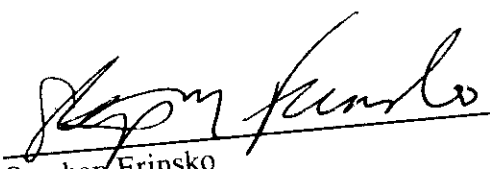
3. Pursuant Idaho Code Sections 30-1-44 and 30-1-145, the corporation adopted on April 11, 2004, a resolution in writing by Unanimous Consent to Action by Shareholder and Director of THE GILMAN GROUP, INC., which is executed by Stephen Frinsko, the only shareholder of the corporation owning all one hundred (100) shares issued by the corporation, of which all 100 shares are of the same class and all 100 shares are equal voting shares, therefore, all 100 shares were voted in favor and none opposed to the following amendment to paragraphs I and V of the Articles of Incorporation, filed with the Secretary of the State of Idaho, on January 23, 2004:

- I. The name of this corporation shall be Narrow Gauge Development, Inc.
  - IV. The physical address of the registered agent of this corporation shall be 621 Deerfield Drive, Hailey, Idaho 83333. The mailing address of the registered agent and the office of this corporation shall be Post Office Box 4042, Hailey, Idaho 83333. The name of the initial registered agent of this corporation at that address shall be Stephen Frinsko.
4. This procedure is authorized under Idaho Code.

IDAHO SECRETARY OF STATE  
05/03/2004 05:00  
CK: 3972 CT: 58696 BH: 742846  
1 @ 30.00 = 30.00 AMEND PROF # 4

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IN WITNESS WHEREOF, this AMENDMENT TO ARTICLES OF  
INCORPORATION OF THE GILMAN GROUP, INC., which shall be named NARROW  
GAUGE DEVELOPMENT, INC., is effective the 6th day of April, 2004.

By:   
Its: Chairman