

FILED EFFECTIVE

**ARTICLES OF AMENDMENT
to the
ARTICLES OF INCORPORATION
OF**

PARRY, ROE & COMPANY, P.A.
(Hereafter to be known as **JDP & TLR, P.A.**)

2006 DEC 27 PM 1:27

CLERK
STATE OF IDAHO

Pursuant to the provisions of the Idaho Business Corporation Act (the "Act"), PARRY, ROE & COMPANY, P.A. (the "Corporation"), for the purpose of changing its name to JDP & TLR, P.A., adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The current name of the Corporation is PARRY, ROE & COMPANY, P.A. However, the name of the Corporation as amended shall be JDP & TLR, P.A.

SECOND: The following amendments to the Articles of Incorporation of the Corporation were adopted by the Board of Directors and approved by the Shareholders of the Corporation in the manner prescribed by Section 30-1-1003 of the Act. Article I and Article V of the Articles of Incorporation are amended in their entirety to read as follows:

**"ARTICLE I
NAME**

The name of this corporation shall be: JDP & TLR, P.A."

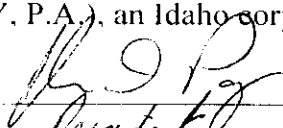
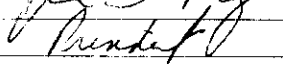
THIRD: This amendment was adopted by the Shareholders of the Corporation on December 21, 2006.

FOURTH: The number of shares of the Corporation outstanding and entitled to vote on this amendment at the time of such adoption was 10,000. Prior to the amendment, no shares of any class were entitled to vote as a class. The number of shares voted in favor of such amendment was 10,000. The number of shares voted against such amendment was zero.

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

DATED this 21st day of December, 2006.

JDP & TLR, P.A. (formerly known as PARRY, ROE & COMPANY, P.A.), an Idaho corporation.

By: 
Its: 

C 117728