

FILED EFFECTIVE

01/25/2005

**AMENDMENT TO
ARTICLES OF INCORPORATION
OF
JEFFERY J. CRANDALL, P.A.**

The undersigned, acting as the sole director and shareholder of a corporation under the Idaho Professional Service Corporation Act, adopts the following amendments to the Articles of Incorporation for such corporation, effective as of the date hereof:

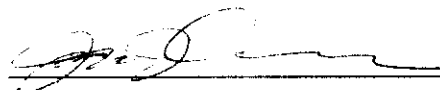
FIRST: The name of the corporation is: Jeffery J. Crandall, P.A.

SECOND: The following amendment is hereby adopted:

A. The name of the corporation is: Crandall & Associates, P.C.

THIRD: This Amendment has been approved by all of the outstanding shares of the Company.

IN WITNESS WHEREOF, the undersigned Director and Shareholder, representing all of the Directors and Shareholders of the Corporation, has hereunto set his hand and seal this ____ day of January, 2005.



Jeffery J. Crandall, Director, Shareholder

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