

State of Idaho

Department of State

CERTIFICATE OF AMENDMENT OF

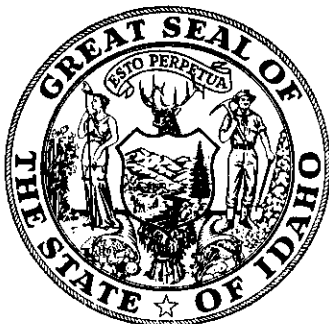
ELSAESSER JARZABEK CHARTERED

File Number C 74429

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 ELSAESSER JARZABEK CHARTERED, changing the corporate name to ELSAESSER, JARZABEK & ANDERSON, CHARTERED, 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: May 19, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *L. D. [Signature]*

RECEIVED
OFFICE OF STATE
35 MAY 19 09 00

ARTICLES OF AMENDMENTS

The Articles of Incorporation of Elsaesser & Jarzabek, Chartered are hereby amended as follows:

1. The name of the corporation is hereby changed to ELSAESSER, JARZABEK & ANDERSON, CHARTERED.
2. The number of shares outstanding is 500, all of which are entitled to vote hereon.
3. This amendment was adopted on the 29th day of December, 1994.
4. The shareholders unanimously voted for this amendment.
5. The undersigned, Ford Elsaesser and Joseph Jarzabek comprise all of the shareholders of this corporation.



FORD ELSAESSER

Dated: 5/17/95



JOSEPH JARZABEK

Dated: 5/17/95

IDAHO SECRETARY OF STATE
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CORP
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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF AMENDMENTS

The Articles of Incorporation of Elsaesser, Jarzabek & Anderson, Chartered are hereby amended as follows.

1. The name of the corporation is hereby changed to ELSAESSER, JARZABEK, ANDERSON & MARKS, CHARTERED.
2. The number of shares outstanding is 500, all of which are entitled to vote hereon.
3. This amendment was adopted on the 16th day of September, 1997.
4. The shareholders unanimously voted for this amendment.
5. The undersigned, Ford Elsaesser and Joseph Jarzabek comprise all of the shareholders of this corporation.


FORD ELSAESSER

Dated: 10-17-97


JOSEPH JARZABEK

Dated: 10-17-97

IDAHO SECRETARY OF STATE

10/21/1997 09:00
CK: 21698 CT: 12757 BH: 48397

1 @ 30.00 = 30.00 AMEND PROF

C 74429

FILED

NOV -4 11:10:00
STATE OF IDAHO

ARTICLES OF AMENDMENTS

The Articles of Incorporation of Elsaesser, Jarzabek , Anderson & Marks, Chartered are hereby amended as follows:

1. The name of the corporation is hereby changed to ELSAESSER, JARZABEK , ANDERSON , MARKS & ELLIOTT, CHARTERED.
2. The number of shares outstanding is 500, all of which are entitled to vote hereon.
3. This amendment was adopted on the 26th day of October, 1998.
4. The shareholders unanimously voted for this amendment.
5. The undersigned, Ford Elsaesser and Joseph Jarzabek comprise all of the shareholders of this corporation.



FORD ELSAESSER - PRESIDENT

Dated: 10-26-98



JOSEPH JARZABEK - VICE PRESIDENT

Dated: 10-26-98

IDAHO SECRETARY OF STATE

11/04/1998 09:00
CK: 23168 CT: 12757 BH: 158742

1 @ 38.00 = 38.00 AMEND PROF # 2

C 74429