AMENDED ARTICLES OF INCORPORATION

2003 AUG 29 AM 8: 39

OF

STATE OF IDAHO

SIMS, LIESCHE & NEWELL, P.A.

Articles of Amendment to the Articles of Incorporation of Sims, Liesche & Newell, P.A., are herein executed by said corporation pursuant to the provisions of Title 30, Chapter 13, <u>Idaho Code</u>, as follows:

- 1. The name of the corporation is SIMS, LIESCHE & NEWELL, P.A.
- 2. The Amendment to the Articles of Incorporation of said corporation is as follows:

Article I of the Articles of Incorporation of Sims, Liesche & Newell, P.A., is hereby amended to change the name of the professional service corporation to the following to properly reflect the current shareholders of this S-corporation:

LIESCHE, REAGAN & WALLACE, P.A.

3. The date of the adoption of said amendment by the shareholders/directors of the corporation is August 18, 2003.

MARC E. WALLACE and RAMONA R. LIESCHE, respectfully the President and Secretary of SIMS, LIESCHE & NEWELL, P.A., an Idaho Professional Service Corporation, do hereby certify that by written action on August 18, 2003, all shareholders representing all of the capital stock of this corporation approved the aforementioned amendments to the Articles of Incorporation of said corporation by resolution.

4. The number of shares voting for and against said amendment, respectively, were as follows:

Number of shares outstanding and

entitled to vote

3 shares

For Amendment

3 shares

Against Amendment

0 shares

ARTICLES OF INCORPORATION OF LIESCHE, REAGAN & WALLACE, P.A. - 1

IDAHO SECRETARY OF STATE

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- 5. The amendment does not effect a change in the amount of stated capital.
- 6. The President and Secretary of this corporation are authorized and directed to make, execute and acknowledge this amendment to the Articles of Incorporation and to cause this amendment to the Articles of Incorporation to be filed for record with the Secretary of State for the State of Idaho.

IN WITNESS WHEREOF, we have subscribed our names this 27 day of August, 2003.

SIMS, REAGAN & NEWELL, P.A.

Mac 9. Wallow
MARC E. WALLACE

President

RAMONA R. LIESCHE

Secretary

STATE OF IDAHO

) ss

County of Kootenai

On this And day of August, 2003, before me, the undersigned Notary Public for the State of Idaho, personally appeared MARC E. WALLACE and RAMONA R. LIESCHE, known or identified to me to be the President and Secretary for SIM, LIESCHE & NEWELL, P.A. and who executed the within and foregoing instrument on behalf of said Corporation, and acknowledged to me that such Corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

ION OF LIESCHE, REAGAN & WALLACE, P.A. - 2

Notary Public in and for the

State of Idaho

Residing at Sperit lake

Comm. Exp.: 4/7/06

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Articles of Incorporation\corp\11781.00