

State of Idaho

Department of State

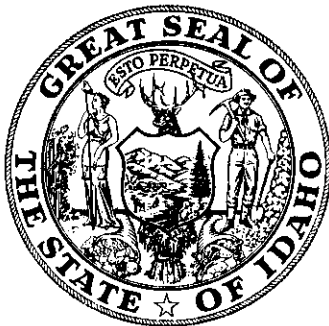
CERTIFICATE OF AMENDMENT OF

ELSAESSER, JARZABEK, BUCHANAN & DRESSEL, CHARTERED

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, BUCHANAN & DRESSEL, CHARTERED, changing the corporate name to ELSAESSER, JARZABEK & BUCHANAN, 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: November 10, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By

Sally J. Clark

ARTICLES OF AMENDMENT

The Articles of Incorporation of ELSAESSER, JARZABEK, BUCHANAN & DRESSEL, CHARTERED are hereby amended as follows: AM 10 42

1. The name of the corporation is hereby changed to ELSAESSER, JARZABEK & BUCHANAN, CHARTERED.

2. This amendment was adopted on the 1st day of October, 1993.

3. The number of shares outstanding is 750, all of which are entitled to vote hereon.

4. The shareholders unanimously vote for this amendment.

5. The undersigned, Ford Elsaesser, Joseph Jarzabek and Barbara Buchanan comprise all of the shareholders of this corporation.

Ford Elsaesser signature
FORD ELSAESSER
Dated: 10/29/93

Joseph Jarzabek signature
JOSEPH JARZABEK
Dated: 10/29/93

Barbara Buchanan signature
BARBARA BUCHANAN
Dated: 10/26/93

RECEIVED
SEC. OF STATE
30 NOV 1 AM 10 42

30 NOV 10 1993
SEC. OF STATE
8 47

VERIFICATION

STATE OF IDAHO)
) ss.
County of Bonner)

I, Julie Halliday, a notary public, do hereby certify that on this 26 day of October, 1993, personally appeared before me, BARBARA BUCHANAN, who being by me first duly sworn, declared that she is the Secretary/Treasurer, of ELSAESSER, JARZABEK & BUCHANAN, CHTD., that she signed the foregoing document as a shareholder of the corporation, and that the statements therein contained are true.

Julie Halliday
Notary Public in and for Idaho
Residing at Sandpoint
My Commission Expires: August, 1998