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State of Idaho

Department of State

CERTIFICATE OF AMENDMENT
OF

WM. THOMAS BAKER, P.A.

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 WM. THOMAS BAKER, P.A., changing the corporate name to BAKER & ANDERSON, CPAS, P.A., 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: January 20, 1993



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SECRETARY OF STATE

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REGE VED ARTICLES OF AMENDMENT OF

REDELIED SEC. OF STATE

92 DEC 31 RM 9 06M. THOMAS BAKER, P.A. 93 JRN 20 RM 9 04

Pursuant to the provisions of the Idaho Business Corporation Act, Title 30 and Pursuant to Idaho Code Section 30-1-59 through Idaho Code 30-1-63, the following Articles of Amendment to Articles of Incorporation are submitted for filing.

ARTICLE I

The name of this corporation is Wm. Thomas Baker, P.A., (the "Corporation").

ARTICLE II

Amendments to the Corporation's Articles of Incorporation are adopted as follows:

a. The FIRST Article shall be deleted and replaced with:

"FIRST the name of the Corporation is BAKER & ANDERSON, CPAs, P.A."

b. Article TENTH is added to read as follows:

"TENTH: Pursuant to Idaho Code Section
30+1310, as amended, the transfer of shares
of stock in the Corporation shall berestricted according to the terms set forth
in the Bylaws of the Corporation."

ARTICLE III

The amendments provided herein, do not exchange, reclassify, or cancel any issued shares.

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ARTICLE IV

The amendments were adopted on the date hereof.

ARTICLE V

The amendments were duly approved by the shareholders of the Corporation by all 200 outstanding shares voting <u>for</u> the amendment and 0 voting <u>against</u> such amendment.

IN WITNESS WHEREOF, the Corporation has caused these Articles of Amendment to be executed on this 13th day of January, 1993.

Baker & Anderson, CPAs, P.A.

By Wm 7 Saker
Wm. Thomas Baker
Its President

By C.G. Cinlers
Lee A. Anderson
Its Secretary

STATE OF TOAHO

County of Spokene

I, Dero B.Dec., a Notary Public, do hereby certify that on this a day of January, 1993, personally appeared before me Wm. Thomas Baker and Lee A.A. who, being by me first duly sworn, declared that they are the President and Secretary, respectively, of Baker & Anderson CPAs, P.A., that they signed the foregoing document as President and Secretary of the corporation, and that the statements therein contained are true.

Notary Public for the State of Land Idahe, residing at Sant. Land My commission expires: 12-14