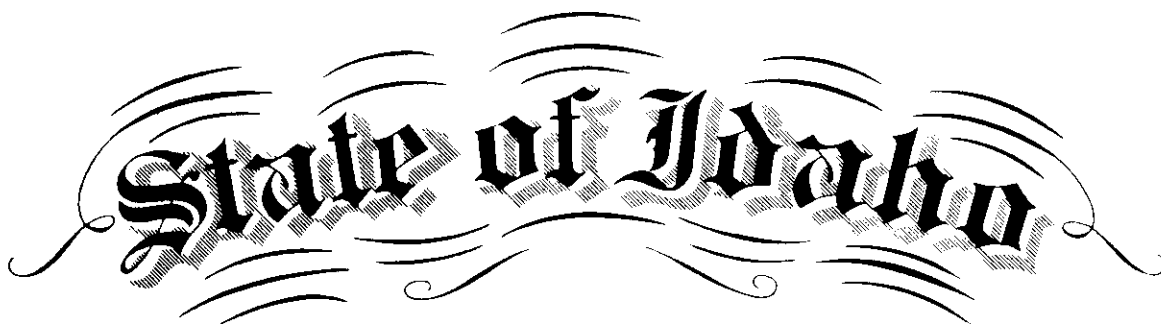


64295/109139



CERTIFICATE OF AMENDMENT
OF

OSTERHOUT & POPE, 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 _____

OSTERHOUT POPE PHILLIPS AND COMPANY, 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 _____ February 21, 19 91



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF AMENDMENT
OSTERHOUT AND POPE, P.A.

Pursuant to the Idaho Business Corporations act, Osterhout and Pope, P.A., adopted the following Articles of Amendment to its Articles of Incorporation: 44

1. The name of the Corporation is OSTERHOUT POPE PHILLIPS AND COMPANY, P.A.

2. The following amendment of the Articles of Incorporation was adopted by the stockholders of the Corporation on May 1, 1990, in the manner prescribed by the laws of the State of Idaho, and the Articles of Incorporation of Osterhout and Pope, P.A.:

RESOLVED that the Articles of Incorporation of the Corporation be, and they are hereby, amended by striking therefrom the language of Articles I., II., and VIII., and substituting new language so that the Articles of Incorporation of OSTERHOUT POPE PHILLIPS AND COMPANY, P.A. shall read as follows:

Article I. Name The name of the corporation shall be "OSTERHOUT POPE PHILLIPS and COMPANY, P.A."

Article II. Registered Office The location and post office address of the registered office of the corporation shall be 1734 Overland Avenue, P.O. Box 608, Burley, Idaho 83318.

Article VIII. Directors There shall be three (3) directors of the corporation, but the number of directors may be increased or decreased from time to time as provided by the By-Laws; provided, however, that the number of Directors shall never exceed the number of licensed accountants who are stockholders of the corporation, and that in the event the number of licensed accountants who are stockholders of the corporation increases, the number of directors shall automatically increase. The name and post office addresses of the initial directors named by the incorporators, are as follows:

<u>Name</u>	<u>Address</u>
Ronald D. Osterhout	Route 3, Box 9 Burley, Idaho 83318
Curtis B. Pope	2701 Berkeley Burley, Idaho 83318
Todd J. Phillips	2667 Fairmont Burley, Idaho 83318

The initial directors shall serve until the first election of directors.

3. The number of shares of the Corporation outstanding at the time of such adoption was three hundred (300):

The number of shares entitled to vote thereon was three hundred (300).

4. The number of shares which voted for such amendment was three hundred (300), and the number of shares that voted against such amendment was zero (0).

Executed by the undersigned in triplicate original at Burley, Idaho on May 1, 1990, OSTERHOUT POPE PHILLIPS AND COMPANY, P.A.

By Ronald D. Osterhout
Ronald D. Osterhout, President

Attest:

Todd J. Phillips
Todd J. Phillips, Secretary

NOTARY

STATE OF IDAHO)
) ss
County of Cassia)

On this 15th day of May, 1990, before me the undersigned, a Notary Public in and for the said State, personally appeared Ronald D. Osterhout, known to me to be the person whose name is subscribed to the within document and acknowledge to me that he 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.

[Signature]
Notary Public for Idaho
Residing at: Burley
Commission Expires: 4/91

NOTARY

STATE OF IDAHO)
) ss
County of Cassia)

On this 15th day of May, 1990, before me the undersigned, a Notary Public in and for the said State, personally appeared Todd J. Phillips, known to me to be the person whose name is subscribed to the within document and acknowledge to me that he 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.

[Signature]
Notary Public for Idaho
Residing at: Burley
Commission Expires: 4/91

VERIFICATION

I, Stephen A. Bywater, a Notary Public, do hereby certify that on this 1st day of May 1990, personally appeared before me Ronald D. Osterhout and Todd J. Phillips, who being by me first duly sworn, declared that they are respectively the President, and Secretary of Osterhout Pope Phillips and Company, P.A. that they signed the foregoing document as the President and Secretary of the said corporation, and that the statements contained therein are true.

A handwritten signature in cursive script, reading "Stephen A. Bywater", written over a horizontal line.

Stephen A. Bywater
Notary Public for Idaho
Residing at Burley, Idaho 83318
Commission Expires: life