

2011 FEB 24 AM 11:07



STATEMENT OF CHANGE OF REGISTERED AGENT,  
REGISTERED OFFICE, OR BOTH  
(See reverse for instructions)

SECRETARY OF STATE  
STATE OF IDAHO

File #: C0174726

The undersigned entity submits the following statement for the purpose of changing its registered agent, its registered office, or both, in the State of Idaho.

1. The name of the entity is:

Sander A. Kessler & Associates, Inc.

2. The name and street address of its old registered agent and office is:

Pacific Registered Agents Inc.

7148 N Aaron St, Coeur D Alene, ID 83815-0000

3. The name and street address of its new registered agent and office is:

CT Corporation System

1111 West Jefferson, Suite 530, Boise, ID 83702

(not a PO box or P.M.B.)

I consent to serve as registered agent for the above-named entity.

James M. Halpin  
Assistant Secretary

*James M. Halpin*  
(Signature of new registered agent)

1/28/2011

(Date)

Dated: 1/28/2011

Signature: *Jason Romick*

Printed: Jason Romick

Capacity: Vice President

FILE ONE COPY

NO FEE REQUIRED

change\_ra\_ro.pmd Rev. 07/2010

**UNANIMOUS WRITTEN CONSENT OF THE  
BOARD OF DIRECTORS OF  
Sander A. Kessler & Associates, Inc.  
a California corporation**

The undersigned, constituting all of the directors of Sander A. Kessler & Associates, Inc., a California corporation (the "Company"), pursuant to Section 307(a)(3) of The General Corporation Law of California, do hereby consent and agree that the following resolutions be, and they hereby are, adopted by the Board of Directors ("Board") of the Company:

**RESOLVED**, that the following persons are elected to the offices of the Company set forth opposite their respective names, each to serve in accordance with the By-laws of the Company and at the discretion of the Board of Directors until his successor shall have been duly elected and shall have qualified:

<b>Kirk Christ</b>	<b>President</b>
<b>W. Kirk James</b>	<b>Vice President</b>
<b>Jason M. Romick</b>	<b>Vice President and Assistant Secretary</b>
<b>Scott Goodreau</b>	<b>Vice President, Secretary and Assistant Treasurer</b>
<b>Daniel Goldsmith</b>	<b>Vice President, Finance and Treasurer</b>
<b>Phillip P. Adler</b>	<b>Assistant Secretary</b>
<b>James M. Vogdes IV</b>	<b>Tax Director</b>

**RESOLVED**, that each officer of the Company be and hereby severally is authorized, empowered and directed, in the name and on behalf of the Company, (i) to take or cause to be taken all such action, (ii) to negotiate, prepare, execute, deliver, certify and file, or cause to be negotiated, prepared, executed, delivered, certified and filed, all such agreements, documents, certificates, instruments and notices, (iii) to make or cause to be made all such filings with governmental or regulatory authorities, and (iv) to pay or cause to be paid all such costs and expenses, as in the opinion of such officer shall be necessary, appropriate or advisable in connection with or related to the matters set forth in or reasonably contemplated or implied by the foregoing resolutions, the taking of such action, the negotiation, preparation, execution, delivery, certification and filing of such agreements, documents, certificates, instruments and notices, the making of such filings and the payment of such costs and expenses to be conclusive evidence that the same has been authorized by the Board.

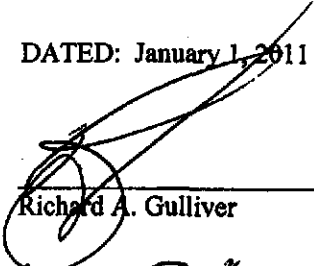
**RESOLVED FURTHER**, that the minutes of all meetings of the Board, and all consents in lieu of such meetings, held or approved since the last annual meeting of the Board be and hereby are ratified, confirmed, adopted and approved in all respects as the acts and deeds of the Company.

**RESOLVED FURTHER**, that any and all actions previously taken by the directors, officers, employees, agents or advisors of the Company since the last annual meeting of the Board be and hereby are ratified, confirmed, adopted and approved in all respects as the acts and deeds of the Company.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned, constituting all of the members of the Board of Directors of the Company, hereby approve the foregoing resolutions in accordance with the provisions of the The General Corporation Law of California and the By-laws of the Company, effective as of the date first written above. This Unanimous Written Consent may be executed in counterparts.

DATED: January 1, 2011

  
Richard A. Gulliver

  
Martin P. Hughes

  
W. Kirk James

  
Roy H. Taylor