

CERTIFICATE OF AMENDMENT
OF

H. F. MAGNUSON AND COMPANY OF COEUR D'ALENE, P.A.

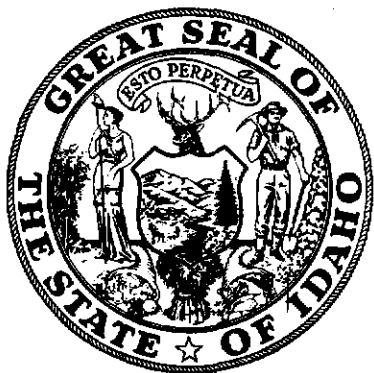
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

MAGNUSON, McHUGH & 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 January 28, 19 80.



SECRETARY OF STATE

Corporation Clerk

of Coeur d'Alene,

A Special Meeting of the stockholders of H. F. Magnuson & Company, P.A. was held at 816 Sherman Ave., Coeur d'Alene, Idaho on December 21, 1979 at 2:00 P.M.

The meeting was called to order by John McHugh, the President of the corporation.

The Secretary then reported that the meeting had been called pursuant to a notice of meeting and waiver of notice thereof in accordance with the by-laws. It was ordered that a copy of the notice and waiver of notice be appended to the minutes of the meeting.

The Secretary then read the rolls of stockholders from the stock transfer ledger. The following stockholders were present in person:

John McHugh
Leonard Hodge
Richard Maxey

The Chairman stated that a majority of the total number of shares issued and outstanding were present and the meeting was complete and ready to transact any business before it. The purpose of the business was to amend the Articles of Incorporation of the corporation.

Article I is to be amended to read as follows: The name of the corporation is Magnuson, McHugh & Company, P.A.

The amendment was approved unanimously.

It was unanimously agreed that medical reimbursement up to \$2,000 for 1979 will be paid to all officer-employees.

There being no further business, the meeting was adjourned.

John W. McHugh
John W. McHugh, President

Leonard R. Hodge
Leonard R. Hodge, Secretary

I, Doris French, a notary public, do hereby certify that on this 25th day of January 1980, personally appeared before me John W. McHugh & Leonard R. Hodge, who, being by me first duly sworn, declared that they are the officers of the corporation, and that the statements therein contained are true.

Doris French
Notary Public for Idaho
Residing at: Coeur d'Alene
My Commission Expires: 9-10-81