

State of Idaho

Department of State.

CERTIFICATE OF AMENDMENT OF

MILLIER AND JOHNSON, C.P.A.'S, 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 _____

MILLIER, JOHNSON AND VIERRA, C.P.A.'S, 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.

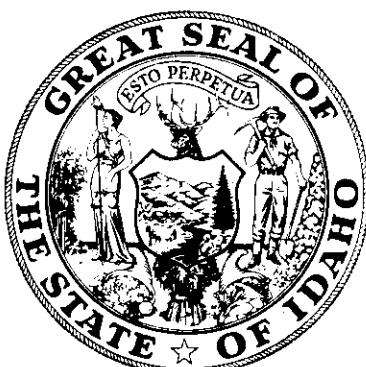
ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of
Amendment to the Articles of Incorporation and attach hereto a duplicate original of the Articles
of Amendment.

Dated July 6, 1983.

Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk



ARTICLES OF AMENDMENT TO
ARTICLES OF INCORPORATION OF
MILLIER AND JOHNSON, C.P.A.'S, P.A.

Pursuant to the provisions of Section 23 AM 9 55
of Session 30 1961 of
the Idaho Business Corporation Act, the undersigned corporation
adopts the following articles of Amendment ~~SECRETAR~~ ~~STATE~~ Articles
of Incorporation.

FIRST: The name of the corporation is MILLIER and
JOHNSON, C.P.A.'S, P.A.

SECOND: The following amendment of the Articles
of Incorporation was adopted by the shareholders of the
corporation on April 19, 1983, in the manner prescribed by
the Idaho Business Corporation Act.

AMENDMENT

The former provisions of Paragraph (a) of
Article I of the Articles of Incorporation
of Millier and Johnson, C.P.A.'S, P.A., an
Idaho corporation, are hereby deleted and
replaced in their entirety by the following
provisions:

ARTICLE I.

Name

(a) The name of this corporation shall be MILLIER,
JOHNSON and VIERRA, C.P.A.'S, P.A.

THIRD: The number of shares of the corporation
outstanding at the time of such adoption was 500; and, the
number of shares entitled to vote thereon was 500.

FOURTH: The number of shares voted for such
amendment was 500; and, the number of shares voted against
such amendment was zero.

FIFTH : There is no exchange, reclassification or cancellation of issued shares provided for in this amendment.

SIXTH: This amendment does not effect a change in the amount of stated capital.

SEVENTH:

(a) The total number of shares the corporation will henceforth be authorized to have: 5000 shares of common stock.

(b) The number of shares with par value: 5000 shares, par value \$5,000.00 (in aggregate).

DATED: April 19, 1983

MILLIER and JOHNSON,
C.P.A.'S, P.A.
By Jerold Millier
Jerold Millier, President

By Richard Johnson
Richard Johnson, Secretary

STATE OF IDAHO)
: ss
County of Ada)

I, J.D. MERRIS, a Notary Public, do hereby certify that on this 19th day of April, 1983, personally appeared before me JEROLD MILLIER and RICHARD JOHNSON, who, being by me first duly sworn, declared that they are the President and Secretary, respectively, of MILLIER and JOHNSON, C.P.A.'S, P.A., that they signed the foregoing document as President and Secretary of the corporation, and that the statements therein contained are true.

J.D. Merris
Notary Public for Idaho
Residing at Boise, Idaho