

# State of Idaho

## Department of State.

### CERTIFICATE OF AMENDMENT OF

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

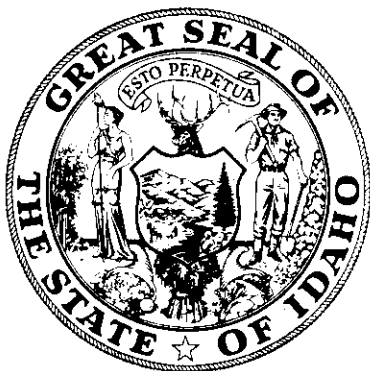
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of \_\_\_\_\_

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, 19 83.



*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 301-61 of  
the Idaho Business Corporation Act, the undersigned Corporation  
adopts the following articles of Amendment to its 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 R. Millier*  
Jerold Millier, President

By *Richard W. 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