



**Department of State.**

**CERTIFICATE OF AMENDMENT  
OF**

**CARY O. WILKERSON CPA, CHARTERED**

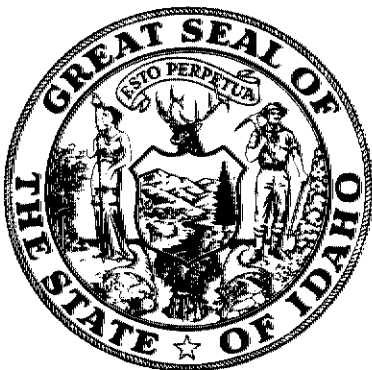
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that  
duplicate originals of Articles of Amendment to the Articles of Incorporation of \_\_\_\_\_

**CARY O. WILKERSON CPA, CHARTERED**

duly signed and verified pursuant to the provisions of the Idaho Nonprofit 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 December 26, 19 85.



*Pete T. Cenarrusa*

SECRETARY OF STATE

\_\_\_\_\_  
Corporation Clerk

CLERK OF DISTRICT COURT

DECEMBER 16

ARTICLES OF AMENDMENT

OF

CARY O. WILKERSON CPA, CHARTERED

DEC 19 4 19 PM '85  
CLERK OF DISTRICT COURT

KNOW ALL MEN BY THESE PRESENTS: That the Articles of Incorporation of Cary O. Wilkerson CPA, Chartered, have been amended as follows:

1. Name of corporation: Cary O. Wilkerson CPA, Chartered.

2. That the amendments are as follows:

(a) That the heading and Articles I and II are amended to provide:

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, for the purpose of forming a professional service corporation under Idaho Code Section 30-1304 and the Idaho Business Corporation Act, Title 30, Chapter 1, Idaho Code, does hereby certify, declare and adopt the following Articles of Incorporation:

I.

The name of the professional service corporation is Cary O. Wilkerson CPA, Chartered.

II.

The nature of the professional services and purposes to be transacted, promoted, or carried on by the Corporation are to act as a professional services corporation and:

- (1) To perform professional accounting services and related services performed by a certified public accountant.
- (2) To transact any other lawful business for which an accounting professional services corporation may be incorporated under Idaho Code Section 30-1304 and the Idaho Business Corporation Act.

(b) That Article V is amended to provide:

The business of the corporation shall be managed by its Board of Directors, each of whom shall be at least 18 years of age and a certified public accountant. The number of directors of the corporation shall be set forth in the Bylaws and may be altered from time to time by amendment of the Bylaws in a manner not prohibited by law. Until so changed, the number of directors shall be one (1). None of the directors need to be a stockholder of the corporation or a resident of the State of Idaho, but all stockholders must be certified public accountants.


3. That said amendments were adopted at a joint meeting of the sole incorporator, sole stockholder and sole member of the Board of Directors on the 17th day of December, 1985.
4. That the total shares outstanding of the corporation entitled to vote on the amendments is 100 shares of common stock owned by Cary O. Wilkerson.
5. That all of the issued shares voted unanimously in favor of the above amendments.
6. That there is no exchange, reclassification or cancellation of issued shares.
7. That the amendments do not effect a change in the amount of stated capital.

DATED and certified by the sole incorporator, sole stockholder, sole member of the Board of Directors, and President of the corporation this 17th day of December, 1985.

  
Cary O. Wilkerson

STATE OF IDAHO       )  
                          ) ss.  
County of Ada        )

I, Jan I. Branin, a notary public, do hereby certify that on this 17th day of December, 1985, personally appeared before me Cary O. Wilkerson, who, being by me first duly sworn, declared that he is the sole incorporator, sole stockholder, sole member of the Board of Directors, and President of the corporation, that he signed the foregoing document as said officer of the corporation, and that the statements therein contained are true.

  
\_\_\_\_\_  
Notary Public for Idaho  
Residing at Boise, Idaho  
My Commission Expires July 21, 1988