

State of Idaho

Department of State

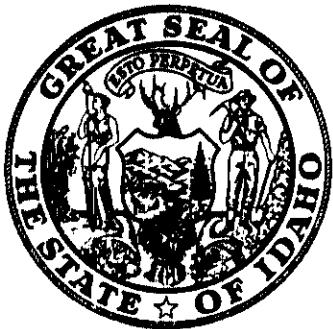
CERTIFICATE OF AMENDMENT OF

UNIFIED PLANNING SERVICES, INC.

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 UNIFIED PLANNING SERVICES, INC., changing the corporate name to CAPITAL CONCEPTS, INC., 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: April 25, 1994



Pete T. Cenarrusa
SECRETARY OF STATE
By *[Signature]*

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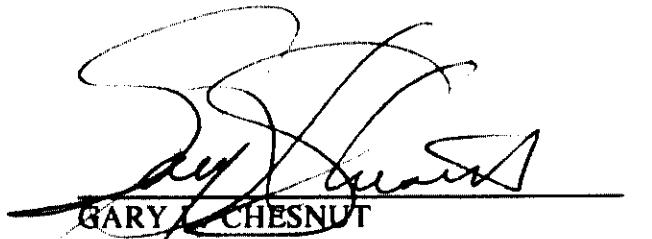
ARTICLES OF AMENDMENT
OF ^{94 APR 25}
ARTICLES OF INCORPORATION
OF
UNIFIED PLANNING SERVICES, INC.

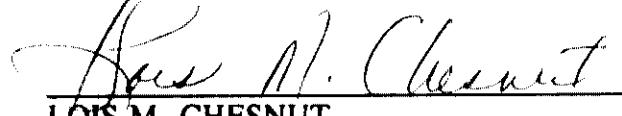
KNOW ALL MEN BY THESE PRESENTS:

Unified Planning Services, Inc., an Idaho corporation organized and existing by virtue of Title 30 of the Idaho Code hereby adopts the following pursuant to IC 30-1-58 through 30-1-63:

1. The name of the corporation Unified Planning Services, Inc., shall be changed to Capital Concepts, Inc.
2. The name change amendment was adopted on April 6, 1994 by agreement of both incorporators of said corporation. There are 2 shares outstanding and the vote for the change of name was unanimous.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this 6 day of April, 1994.



GARY A. CHESNUT


LOIS M. CHESNUT

IDAHO SECRETARY OF STATE
19940415 0900 72353 2
CK #: 1143 CUST# 20634
CORP 10 30.00= 30.00

STATE OF IDAHO)

: ss.

County of Nez Perce)

On this 6th day of April, 1994, before me, the undersigned Notary Public for the State of Idaho, personally appeared GARY L. CHESNUT, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledge to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year in this certificate first above written.

Trudy Leesel
NOTARY PUBLIC for Idaho.
Residing at Lewiston, therein.
My commission expires: 9-31-96

STATE OF IDAHO)

: ss.

County of Nez Perce)

On this 6th day of April, 1994, before me, the undersigned Notary Public for the State of Idaho, personally appeared LOIS M. CHESNUT, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledge to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year in this certificate first above written.

Trudy Leesel
NOTARY PUBLIC for Idaho.
Residing at Lewiston, therein.
My commission expires: 9-31-96

VERIFICATION

STATE OF IDAHO,)
: SS
COUNTY OF NEZ PERCE,)

I, Trudy R. Weed, a notary public, do hereby certify that on this 6th day of April, 1994, personally appeared before me Gary L. Chesnut, who, being by me first duly sworn, declared that he is the President of Unified Planning Services, Inc., that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

Trudy R. Weed
NOTARY PUBLIC for the State of Idaho,
Residing at: Lewiston, Idaho.
My commission expires: 9-21-96