

State of Idaho

Department of State

CERTIFICATE OF AMENDMENT OF

MCCALL AND ASSOC., P.A.
File Number C 80747

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 MCCALL AND ASSOC., P.A., changing the corporate name to MCCALL AND LANDWEHR, P.A., duly executed 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: December 9, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By

L. J. Dimmock

AMENDED
ARTICLES OF INCORPORATION
OF
MCCALL AND ASSOC., P.A.

DEC 9 8 55 AM '96
SECRETARY OF STATE
STATE OF IDAHO

Pursuant to Idaho Code 30-1-58 and 30-1-61, we, the undersigned, the Shareholders of McCall and Assoc., P.A., file the following amendments, which were unanimously adopted by the Shareholders July 31, 1994.

1. The current name of the corporation is McCall and Assoc., P.A., in accordance with Paragraph I of the Articles of Incorporation.

2. The amendments so adopted changes Paragraph I of the Articles of Incorporation filed with the Secretary of State in Idaho on March 10, 1986, which reads: "The name of the corporation is McCall and Assoc., P.A."

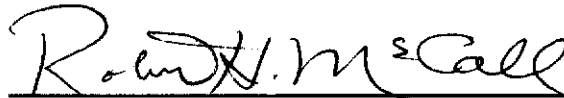
shall be changed to read: "The name of the corporation is "McCall and Landwehr, P.A."

3. The date of the adoption of the amendments by the Shareholders was July 31, 1994.

4. The total number of shares outstanding is 1064. There is only one class of shares.

5. The number of shares voted for this amendment was 1064 shares by unanimous consent.

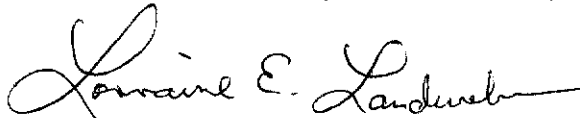
IN WITNESS WHEREOF, we, being the Shareholders of "McCall and Landwehr, P.A." have hereunto set our respective hands this 18th day of September, 1996.



ROBERT H. MCCALL, Shareholder, President



JAMES R. MCCALL, Shareholder, Secretary/Treasurer



LORRAINE E. LANDWEHR, Shareholder, Vice President

IDAHO SECRETARY OF STATE

DATE 12/09/1996 0900 44873

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STATE OF IDAHO)
) ss.
County of Kootenai)

James R McCall being first duly sworn on oath deposes and says:

That he/she is a shareholder of "McCall and Landwehr, P.A.", he/she has read the foregoing AMENDED ARTICLES OF INCORPORATION OF "McCall and Landwehr, P.A." knows the contents thereof, and verifies the same to be true and correct.



STATE OF IDAHO)
) ss.
County of Kootenai)

I, Susan Torrence, a Notary Public, do hereby certify that on this 4th day of December, 1996, personally appeared James R. McCall, who, being by me first duly sworn, declared that they are the Shareholders of McCall and Landwehr, P.A., that they signed the foregoing document as Shareholders of the corporation, and that the statements therein contained are true.

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

Susan P. Torrence
Notary Public in and for the State of Idaho
Residing at Hayden ID
Commission Expires: 8/22/2000

UNANIMOUS CONSENT OF SHAREHOLDERS AND DIRECTORS

OF

MCCALL AND ASSOCIATES, P.A.

DEC 9 8 55 AM '96
SECRETARY OF STATE
STATE OF IDAHO

The undersigned shareholders and directors, constituting all of the shareholders and directors of MCCALL AND ASSOCIATES, P.A. in lieu of a special meeting and pursuant to Sections 30-1-145 and 30-1-44 of the Idaho Business Corporation Act, adopt the following resolutions:

RESOLVED, that the Corporation ratify a change of name from McCall and Associates, P.A. to McCall and Landwehr, P.A.

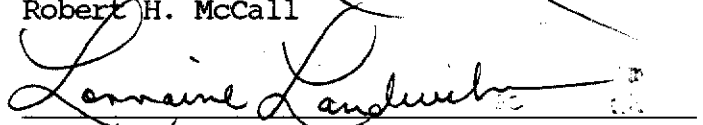
This consent is signed in lieu of holding, conducting, and attending a shareholders and directors special meeting. This consent shall have the same force and effect as the unanimous vote of said shareholders and directors at a shareholders' and directors' special meeting.

This consent may be executed in counter parts.

Date this 31st day of July, 1994.


James R. McCall


Robert H. McCall


Lorraine Landwehr