

State of Idaho

Department of State.

CERTIFICATE OF AMENDMENT OF

LARRY L. CREEK, C.P.A. CHARTERED

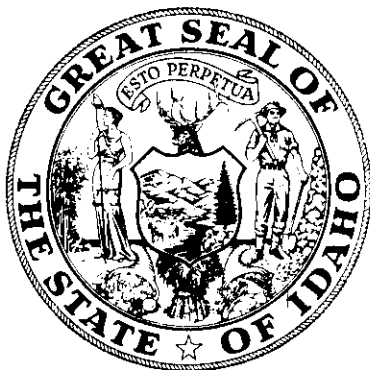
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

CREEK & JEFFRIES, C.P.A.'S, CHARTERED

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 September 19, 19 84



Pete T. Cenarrusa
SECRETARY OF STATE

Will T. Clark
Corporation Clerk

ARTICLES OF AMENDMENT TO THE ARTICLES OF INCORPORATION
'84 SEP 19 AM 9 32

OF

LARRY L. CREEK, C.P.A., CHARTERED

SECRETARY OF
STATE

Pursuant to the provisions of Section 30-1-61 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 Larry L. Creek, C.P.A., Chartered.

SECOND: The following amendments of the Articles of Incorporation were adopted by the shareholders of the corporation on March 1, 1984 in a manner prescribed by the Idaho Business Corporation Act:

1. That the name of the corporation be changed from Larry L. Creek, C.P.A., Chartered, to Creek & Jeffries, C.P.A.'s, Chartered.

2. To amend Article 4. of the Articles of Incorporation to read that the registered office of said corporation in the State of Idaho shall be located at 1150 State Street, Boise, Ada County, Idaho; the Post Office address of the registered office of said corporation in the State of Idaho, County of Ada, shall be P.O. Box 1693, Boise, ID 83701. Larry L. Creek shall be the registered agent at the address set forth above.

THIRD: The number of shares of the corporation outstanding at the time of said adoption was 5,000; and the number of shares entitled to vote thereon was 5,000.

FOURTH: The number of shares voted for such amendments was 5,000; and the number of shares voted against such amendments was -0-.

DATED This 1st day of March, 1984.

LARRY L. CREEK, C.P.A., CHARTERED

By

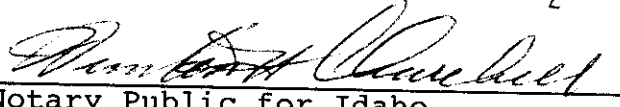
Larry L. Creek
Larry L. Creek, its President

And

C. Connie Creek
C. Connie Creek, its Secretary

STATE OF IDAHO)
) ss
County of Ada)

I, Winston H. Churchill, a notary public, do hereby certify that on this 1st day of March, 1984, personally appeared before me, LARRY L. CREEK, who being by me first duly sworn declared that he is the President of Larry L. Creek, C.P.A., Chartered, that he signed the foregoing document as President of the corporation and that the statements therein contained are true.



Notary Public for Idaho
Residing at Boise, Idaho