

State of Idaho

Department of State

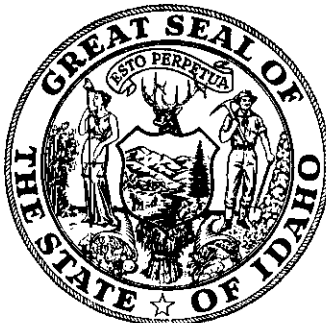
CERTIFICATE OF AMENDMENT OF

WESTERN STATES SERVICE CORPORATION

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 WESTERN STATES SERVICE CORPORATION, changing the corporate name to RONALD D. HARRIS & CO., 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: November 20, 1992



Pete T. Cenarrusa
SECRETARY OF STATE

By *Lucy J. Clark*

Nov 20 2 04 PM '92

SECRETARY OF STATE

ARTICLES OF AMENDMENT
TO THE ARTICLES OF INCORPORATION OF
WESTERN STATES SERVICE CORPORATION

Pursuant to the provisions of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation, and pursuant to the Professional Service Corporation Act of the State of Idaho, the undersigned, Ronald d. Harris, does hereby certify as follows:

ARTICLE I

The name of the corporation is RONALD D. HARRIS & CO., P.A.

ARTICLE II

The corporation shall have perpetual existence.

ARTICLE III

This corporation is organized for the purpose of engaging in the practice of certified and licensed public accounting and allied services, and of transacting all lawful business which this corporation may do under the Professional Service Corporation Act of the State of Idaho.

ARTICLE IV

The shares of stock to be issued by the corporation shall consist of one class only, and the aggregate number of shares which the corporation shall be authorized to issue shall be 100,000 shares of stock, each having a par value of \$1.00 per share. All shares of stock shall have the same rights in such corporation and shall be nonassessable when paid in full.

ARTICLE V

The address of the initial registered office of the corporation shall be 2465 Overland Road, Boise, Idaho, 83705, and the name of its initial registered agent at such address is Ronald D. Harris.

ARTICLE VI

The name and address of the incorporator and organizer who has named himself as the initial director to serve until the first election of the directors of the corporation is as follows:

Ronald D. Harris
11140 La Grange
Boise, Idaho 83709

ARTICLE VII

The private property of the stockholders of this corporation shall not be subject to the payment of the corporate debts in any amount or to any extent whatever.

This corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Amendment in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

I, the president, sole shareholder and director, incorporator and organizer, for the purpose of forming a corporation to do business both within and without the State of Idaho, and in pursuance of the laws of the State of Idaho, do make and file these Articles of Amendment to the Articles of Incorporation, hereby declaring and certifying that the facts

herein stated are true, have hereunto set my name, hand and seal this 19th day of November, 1992.

I further certify that the foregoing Articles of Amendment to the Articles of Incorporation were unanimously adopted by the shareholder and director of the corporation by resolution passed at a combined meeting of the stockholders and directors held on November 19, 1992, which resolution approved the form and content of the Articles of Amendment in their entirety.

Ronald D. Harris
RONALD D. HARRIS

RONALD D. HARRIS & CO., P.A.

by Ronald D. Harris
RONALD D. HARRIS, President

ATTEST:

Mary M. Harris
MARY M. HARRIS, Secretary

STATE OF IDAHO)
 :SS.
County of Ada)

On this 19th day of November, 1992, before me, the undersigned notary public in and for said State, personally appeared RONALD D. HARRIS, who, being by me first duly sworn, declared that he is the sole shareholder and director of RONALD D. HARRIS & CO., P.A., that he signed the foregoing document as the President of the corporation, and that the statements therein contained are true.

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

Carla D. Hackett
NOTARY PUBLIC for Idaho
Residing at Boise, Idaho
Commission expires: 5/26/93