

State of Idaho

Department of State

CERTIFICATE OF AMENDMENT OF

HANNA/WHITLER & ASSOCIATES, INC.

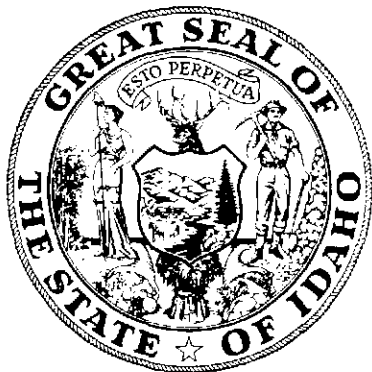
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

HANNA & ASSOCIATES, 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 December 7, 19 90



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
HANNA/WHEELER & ASSOCIATES, INC.

DEC 7 9 02 AM '90
SECRETARY OF STATE

Articles of Amendment to the Articles of Incorporation of HANNA/WHEELER & ASSOCIATES, INC. are herein executed by said Corporation pursuant to the provisions of Section 30-1-59, et seq., of the Idaho Business Corporation Act, as follows:

1. The name of the Corporation is HANNA/WHEELER & ASSOCIATES, INC.
2. The amendments to the Articles of Incorporation of said Corporation are as follows:

ARTICLES I through XV shall be deleted in their entirety and the following new Articles shall be substituted in their place:

ARTICLE I.

The name of this Corporation shall be "HANNA & ASSOCIATES, INC.", and its existence shall be perpetual.

ARTICLE II.

This Corporation shall have unlimited power to engage in and to do any lawful act concerning any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act, as amended, under the provisions of which this Corporation is incorporated.

ARTICLE III.

Shareholders of this Corporation shall not have preemptive rights to acquire additional shares offered for sale by this Corporation.

ARTICLE IV.

Shareholders of this Corporation shall not have cumulative voting rights.

ARTICLE V.

1. The location and post office address of the registered office of this Corporation in this state shall be 1100 East Lakeshore Drive, Coeur d'Alene, Idaho 83814.

2. The registered agent of this Corporation at that address shall be Dayne Hanna.

ARTICLE VI.

1. The aggregate number of shares which this Corporation shall have authority to issue is two thousand five hundred (2,500) shares.

2. Such shares are to consist of one class only, to be known as common stock, and such shares are to have a par value of Twenty Dollars (\$20.00) per share.

3. This Corporation shall have the right to purchase its own shares from the unreserved and unrestricted capital surplus available, as well as from the unreserved and unrestricted earned surplus available.

ARTICLE VII.

1. The number of directors of this Corporation shall be fixed in the Bylaws and may be changed from time to time by amending the Bylaws.

2. In compliance with the Idaho Business Corporation Act, this Corporation may enter into, contract and otherwise transact business as vendor, purchaser, or otherwise, with one or more of its directors, officers, or shareholders or with any corporation, association, firm, or entity in which one or more of them are or may become interested as directors, officers, shareholders, members or otherwise.

3. The Corporation currently has one director and his address is as follows:

<u>Name</u>	<u>Address</u>
Dayne Hanna	1100 East Lakeshore Drive Coeur d'Alene, ID 83814

4. A director of the Corporation shall not be personally liable to the Corporation or its shareholders for monetary damages arising from any conduct as a director, except this limitation on liability shall not apply to (i) acts or omissions involving intentional misconduct by the director or a knowing violation of law by the director, (ii) conduct violating Section 30-1-48 of the Idaho Business Corporation Act, or (iii) any transaction from which the director will personally receive a benefit in money, property, or services to which the director is not legally entitled. This limitation shall not apply to any act or omission occurring before the effective date of this paragraph. If the Idaho Business Corporation Act is amended to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director of the Corporation shall be eliminated or limited to the fullest extent permitted by the Idaho Business Corporation Act, as so amended. Any repeal or modification of the foregoing paragraph by the shareholders of the Corporation shall not adversely affect any right or protection of a director of the Corporation existing at the time of such repeal or modification.

5. The Corporation has the power to indemnify, and to purchase and maintain insurance for, its directors, officers, trustees, employees, and other persons and agents. Without limiting the generality of the foregoing, the Corporation shall indemnify its directors against all liability, damages, and costs or expenses (including attorney's fees) arising from or in connection with service for, employment by, or other affiliation with this Corporation to the maximum extent and under all circumstances permitted by law.

3. The date of the adoption of said amendments by the shareholders of the Corporation is November 19, 1990.

4. The number of shares outstanding of Corporation is five hundred (500) shares, all of which are entitled to vote.

5. The number of shares voting for and against said amendment, respectively, were as follows:

For Amendment	500 Shares
Against Amendment	-0- Shares

6. The amendment does not provide for the exchange, reclassification, or cancellation of issued shares.

7. The amendment does not effect a change in the amount of stated capital of the Corporation.

DATED this 19 day of November, 1990.

HANNA/WHEELER & ASSOCIATES, INC.

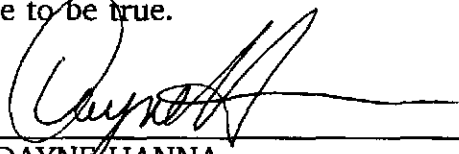
By 
DAYNE HANNA, President

By 
JUDITH HANNA, Secretary

STATE OF IDAHO)
 :SS
County of Kootenai)

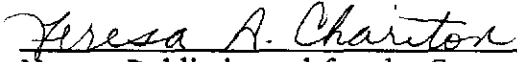
DAYNE HANNA, being first duly sworn on oath, deposes and says:

That I am the President of HANNA/WHEELER & ASSOCIATES, INC.; that I have read the within and foregoing Articles of Amendment to Articles of Incorporation; know the contents thereof, and believe the same to be true.



DAYNE HANNA

SUBSCRIBED AND SWORN to before me this 19th day of November, 1990.



Notary Public in and for the State
of Idaho, residing at Cd'A, ID

My commission expires: 9-14-94