



CERTIFICATE OF AMENDMENT  
OF

JACKSON & ASSOCIATES, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED

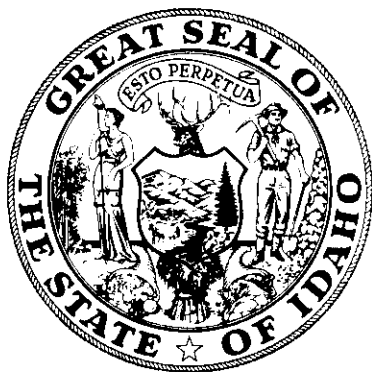
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that  
duplicate originals of Articles of Amendment to the Articles of Incorporation of \_\_\_\_\_

RICHARD W. JACKSON, CERTIFIED PUBLIC ACCOUNTANT, 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 January 13, 19 84



SECRETARY OF STATE

\_\_\_\_\_  
Corporation Clerk

ARTICLES OF AMENDMENT OF THE ARTICLES OF INCORPORATION OF  
JACKSON & ASSOCIATES, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED.

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:

1. The First Article of the Articles of Incorporation of Jackson & Associates, Certified Public Accountants, Chartered, reads as follows:

The name of the corporation is JACKSON & ASSOCIATES, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED.

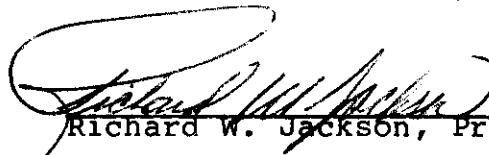
2. At a special meeting of the shareholders and board of directors held on the 3 day of January, 1984, the stockholder and director the corporation amended the First Article of the Articles of Incorporation to read as follows:

The name of the corporation is RICHARD W. JACKSON, CERTIFIED PUBLIC ACCOUNTANT, CHARTERED.

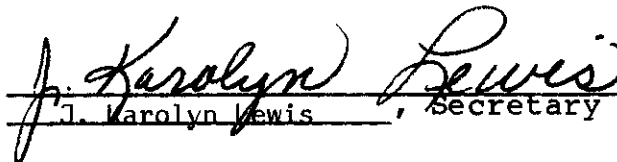
3. The number of shares of the corporation outstanding at the time of such adoption was 500; the number of shares entitled to vote thereon was 500 shares; the number of shares which voted in favor of such amendment was 500 shares; no shares voted against such amendment.

DATED this 3 day of January, 1984.

JACKSON & ASSOCIATES, CERTIFIED  
PUBLIC ACCOUNTANTS, CHARTERED

  
Richard W. Jackson, President


ATTEST:

  
J. Carolyn Lewis, Secretary

STATE OF IDAHO     )  
                          ) ss.  
County of PAYETTE )

I, the undersigned, a Notary Public, do hereby certify that on this 3<sup>RD</sup> day of January, 1984, personally

appeared before me Richard W. Jackson and J. Karolyn Lewis  
who, being by me first duly sworn, declared that  
they are the president and secretary, respectively, of the  
above corporation; that they signed the foregoing document as  
president and secretary, respectively, of the corporation, and  
that the statements contained therein are true.

  
Notary Public for Idaho  
Residing at New Plymouth