

**FILED/EFFECTIVE**

**ARTICLES OF AMENDMENT  
to the  
ARTICLES OF INCORPORATION  
OF  
PARRY & ROE, P.A.**

00 AUG -3 AM 10:12

DEPARTMENT OF STATE  
STATE OF IDAHO

(Hereafter to be known as *Parry, Roe & Clayton, P.A.*)

Pursuant to the provisions of the Idaho Business Corporation Act (the "Act"), PARRY & ROE, P.A. (the "Corporation"), for the purpose of changing its name to PARRY, ROE & CLAYTON, P.A., adopts the following Articles of Amendment to its Articles of Incorporation:

**FIRST:** The current name of the Corporation is PARRY & ROE, P.A. However, the name of the Corporation as amended shall be PARRY, ROE & CLAYTON, P.A.

**SECOND:** The following amendment to the Articles of Incorporation of the Corporation was adopted by the Board of Directors and approved by the Shareholders of the Corporation in the manner prescribed by Section 30-1-1003 of the Act.

**"ARTICLE I  
NAME**

The name of this corporation shall be:  
PARRY, ROE & CLAYTON, P.A."

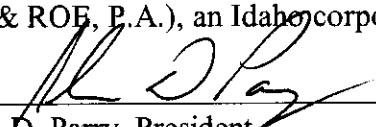
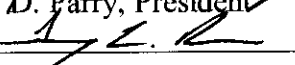
**THIRD:** This amendment was adopted by the Shareholders of the Corporation on May 1, 2000.

**FOURTH:** The number of shares of the Corporation outstanding and entitled to vote on this amendment at the time of such adoption was 11,538. Prior to the amendment, no shares of any class were entitled to vote as a class. The number of shares voted in favor of such amendment was 11,538. The number of shares voted against such amendment was zero.

**SIXTH:** No exchange, reclassification or cancellation of issued shares of the Corporation is effected by this Amendment.

**DATED** this 1st day of May, 2000.

PARRY, ROE & CLAYTON, P.A. (formerly known as PARRY & ROE, P.A.), an Idaho corporation.

By:   
John D. Parry, President  
By:   
Terry L. Roe, Secretary

IDAHO SECRETARY OF STATE

08/03/2000 09:00  
CK: 31199 CT: 2034 BH: 338514

1 @ 30.00 = 30.00 AMEND PROF # 2

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