

State of Idaho

Department of State.

CERTIFICATE OF AMENDMENT OF

HOGG, HOUGARDY & COMPANY, P.A.

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 _____

DONALD J. HOUGARDY, C.P.A., 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 September 15, 1988.

Pete T. Cenarrusa
SECRETARY OF STATE

Donald J. Hougardy
Corporation Clerk



ARTICLES OF AMENDMENT TO THE ARTICLES OF

SEC.

1 INCORPORATION OF HOGG, HOUGARDY & COMPANY, P.A.

2 39 SEP 1988 We, the undersigned DONALD J. HOUGARDY and DARALYN HOUGARDY,
3 respectively, the President and Secretary of Hogg, Hougardy &
4 Company, P.A., an Idaho corporation governed by the provisions of
5 the Idaho Business Corporation Act and all laws amendatory thereof
6 and supplemental thereto, do hereby certify that at a special
7 meeting of the stockholders of said corporation held at
8 Grangeville, Idaho, on the 5th day of August, 1988, pursuant to
9 written notice according to law at which meeting all stockholders
10 were present, the following Resolution received an affirmative
11 vote of all of the stockholders and was thus adopted:

12 BE IT RESOLVED that the Articles of Incorporation
13 of Hogg, Hougardy & Company, P.A. shall be and
14 the same are hereby amended by striking the words,
15 "The name of the corporation shall be Hogg, Hougardy
& Company, P.A. from the first article thereof and
by adding the words: "The name of the corporation
shall be Donald J. Hougardy, C.P.A., P.A."

16 IN WITNESS WHEREOF, we have subscribed our names and caused
17 the corporate seal of said corporation to be affixed this 30th
18 day of August, 1988.

19
20 HOGG, HOUGARDY & COMPANY, P.A.

21 (Corporate Seal)

22 BY:


23 DONALD J. HOUGARDY, President

24 ATTEST:

25 
26 DARALYN HOUGARDY, Secretary

1 STATE OF IDAHO)

ss.

2 County of Idaho)

3 On this 30th day of August, 1988, before me,

4 Kathy Howard, a Notary for the said County and
5 State, personally appeared DARALYN HOUGARDY, Secretary of Hogg,
6 Hougardy & Company, P.A., known or identified to me to be the
7 person whose name is subscribed to the within instrument, and she
8 acknowledged to me that she freely executed the same as Secretary
9 of the corporation and that the statements therein contained are
10 true.

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

13
14 (NOTARY SEAL)

Kathy Howard
Notary Public for State of Idaho,
Residing at Grangeville, therein.
My commission expires on
12-19, 1991.

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STATE OF IDAHO)
ss.

1 County of Idaho)

2 I, GREGORY FITZMAURICE, a notary public, do hereby certify
3 that on this 30th day of August, 1988, personally appeared before
4 me DONALD J. HOUGARDY, who, being by me first duly sworn, declared
5 that he is the President of HOGG, HOUGARDY & COMPANY, P.A., that
6 he signed the foregoing document as President of the corporation,
7 and that the statements therein contained are true.

8
9 (Notarial Seal)


10 Notary Public for Idaho
11 Residing at Grangeville, therein.
12 My Commission Expires: 3-19-93

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