

State of Idaho

Department of State.

CERTIFICATE OF AMENDMENT OF

HOGG, HOUGARDY & COMPANY, P.A.

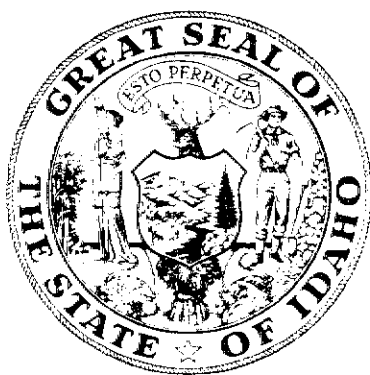
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

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**, 19 **88**



Pete T. Cenarrusa

SECRETARY OF STATE

William T. Clark

Corporation Clerk

ARTICLES OF AMENDMENT TO THE ARTICLES OF

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

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

BE IT RESOLVED that the Articles of Incorporation of Hogg, Hougardy & Company, P.A. shall be and the same are hereby amended by striking the words, "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."

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

HOGG, HOUGARDY & COMPANY, P.A.

(Corporate Seal)

BY: Donald J. Hougardy
DONALD J. HOUGARDY, President

ATTEST:

Daralyn Hougardy
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, 19 91.

