



CERTIFICATE OF AMENDMENT
OF

ACCOUNTING & BUSINESS SERVICES, INC.

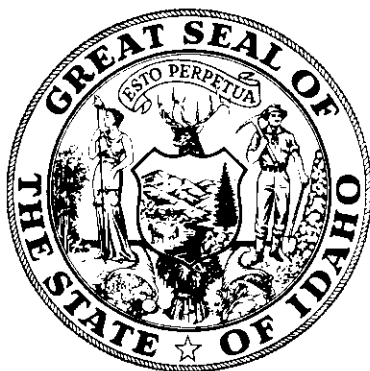
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

TAYLOR & 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 January 22, 19 85



SECRETARY OF STATE

Corporation Clerk

ARTICLES OF AMENDMENT
TO THE ARTICLES OF INCORPORATION OF
ACCOUNTING & BUSINESS SERVICES, INC.

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SECRETARY OF
STATE

Pursuant to the provisions of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is ACCOUNTING & BUSINESS SERVICES, INC.

SECOND: The following amendment of the Articles of Incorporation was adopted by the shareholder of the corporation on January 16, 1985, in the manner prescribed by the Idaho Business Corporation Act:

RESOLVED, that Article First of the Articles of Incorporation be amended to read as follows:

"FIRST

The name of this corporation is TAYLOR & ASSOCIATES, INC."

THIRD: The number of shares of the corporation outstanding at the time of such adoption was 5,000; the number of shares entitled to vote thereon was 5,000; the number of shares which voted in favor of such amendment was 5,000; no shares voted against such amendment.

DATED: January 16, 1985.

ACCOUNTING & BUSINESS SERVICES, INC.

By Harold L. Lawrence
HAROLD L. LAWRENCE, President

ATTEST:

Chris G. Taylor
CHRIS G. TAYLOR, Secretary

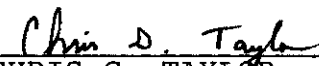
STATE OF IDAHO)
) ss.
COUNTY OF ADA)

HAROLD L. LAWRENCE and CHRIS G. TAYLOR, being first
duly sworn, on oath depose and say:

They are the president and secretary, respectively,
of ACCOUNTING & BUSINESS SERVICES, INC.; they executed the
foregoing Articles of Amendment on behalf of said corporation,
and were duly authorized to do so by unanimous vote of the
shareholder of said corporation.




HAROLD L. LAWRENCE



CHRIS G. TAYLOR

SUBSCRIBED AND SWORN to before me this 21st day of January,
1985.



Notary Public for Idaho,
Residing at Boise, Idaho