

CERTIFICATE OF AMENDMENT
OF

DUNCAN, SIMS & COVINGTON, P.A.

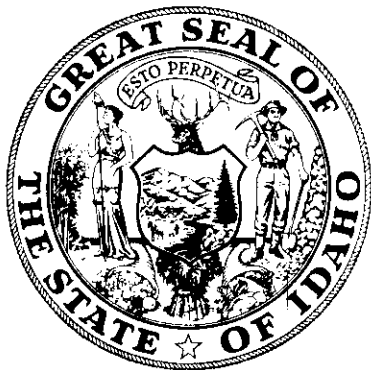
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

SIMS, LIESCHE & NEWELL, 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 January 19, 19 83



Pete T. Cenarrusa
SECRETARY OF STATE

Corporation Clerk

ARTICLES OF AMENDMENT
OF
DUNCAN, SIMS & COVINGTON, P.A.

We, the undersigned, hereby adopt the following amendments to the Articles of Incorporation of DUNCAN, SIMS & COVINGTON, P.A.

I.

The name of the corporation is currently DUNCAN, SIMS & COVINGTON, P.A.

II.

The shareholders of the corporation have adopted a resolution to change the name of the corporation. Article I of the Articles of Incorporation is amended to read as follows:

"The name of the corporation is
SIMS, LIESCHE & NEWELL, P.A."

III.

Article IV of the Articles of Incorporation is amended to read as follows:

"The location and post office address of the registered office of the corporation in the State of Idaho is Lake City Plaza, Suite 100, 1621 North Third Street, Coeur d'Alene, Idaho 83814. The name of the registered agent at that address is William F. Sims."

IV.

The date of adoption of this amendment is the 20th day of December, 1982.

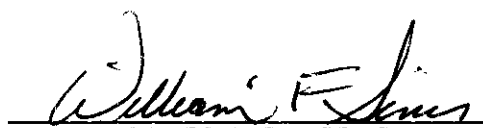
V.

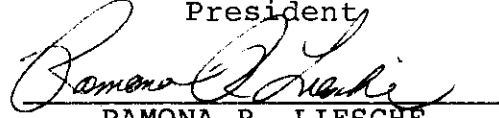
The number of share outstanding of DUNCAN, SIMS & COVINGTON, P.A. is seventy-five (75). There is only one class of shares of stock of DUNCAN, SIMS & COVINGTON, P.A. All seventy-five (75) shares are entitled to vote on adoption of amendments.

VI.

Seventy-five (75) shares of DUNCAN, SIMS & COVINGTON, P.A. were voted for the adoption of the amendments contained herein and zero (0) shares of DUNCAN, SIMS & COVINGTON, P.A. were voted against the adoption of the amendments contained herein.


IN WITNESS WHEREOF, we have hereunto set our hands this 20th day of December, 1982.


WILLIAM F. SIMS
President


RAMONA R. LIESCHE
Secretary/Treasurer

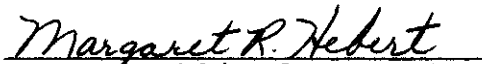

MICHAEL J. NEWELL
Vice-President

I, William F. Sims, the President of DUNCAN, SIMS & COVINGTON, P.A., do hereby certify I have read the foregoing Articles of Amendment and the facts stated therein are true to the best of my knowledge.


WILLIAM F. SIMS

STATE OF IDAHO)
)ss.
County of Kootenai)

I, Margaret R. Hebert, a notary public, do hereby certify that on this 6th day of January, 1983, personally appeared before me WILLIAM F. SIMS, who, being by me first duly sworn, declared that he is the President of DUNCAN, SIMS & COVINGTON, P.A., that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.


Notary Public for IDAHO
Residing at Coeur d'Alene