



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

SHERER LAW OFFICES, P.A.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed 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 Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: August 23, 1991



Pete T. Cenarrusa

SECRETARY OF STATE

by:

Elizabeth H. Haskala

**ARTICLES OF INCORPORATION
OF**

SHERER LAW OFFICES , P.A.

ARTICLE I - CORPORATE NAME

The name of this corporation shall be SHERER LAW OFFICES, P.A. (hereafter "Corporation").

ARTICLE II - PERIOD OF DURATION

The Corporation shall have perpetual duration.

ARTICLE III - PURPOSES OF CORPORATION

The Corporation is organized

(1) to render legal services as the Corporation through its shareholders, independent contractors and/or employees is qualified, licensed or otherwise empowered and authorized to perform.

~~(2) to transact any and all lawful business permitted to be transacted by Professional Service Corporations under Title 30, Chapter 13 of the Idaho Code and particularly under Idaho Code Section 30-1307;~~

Steph T. Shum

ARTICLE IV - STOCK

The Corporation is authorized to issue two hundred (200) shares of stock, consisting of one (1) class only, which shares shall have no par value. No stock shall be issued to anyone other than a person who is duly licensed or otherwise legally authorized to render the same specific professional services as those for which this Corporation is incorporated.

ARTICLE V - S INCORPORATION

The Corporation is being incorporated as an S corporation pursuant to the requisites of 26 U.S.C. Section 1361 *et seq.*, and any sale of shares of stock of the Corporation shall be conditioned on the consent of any prospective shareholder to election of Subchapter S treatment of the Corporation. Shares of stock in the Corporation may not be sold, pledged, or otherwise offered to any entity whose ownership or interest in such shares would jeopardize the existence of the Corporation as an S corporation.

ARTICLE VI - REPURCHASE OF STOCK

The Corporation shall at all times have the right, on the same terms offered to any other entity in writing, to repurchase shares of stock in the Corporation. The Corporation shall further have the right at all times to repurchase issued shares at the price for which those shares were purchased by the present holder thereof, whether the shares to be repurchased were purchased from the Corporation or from another shareholder.

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ARTICLE VII - RESTRICTIONS ON TRANSFER OF STOCK

The Corporation shall at all times have the right to prohibit transfer of any stock of the Corporation or of any interest whatsoever in its stock to any entity whose ownership or interest in the stock of the Corporation would cause the Corporation to lose any exemption from registration of its stock.

ARTICLE VIII - VOTING TRUSTS

No shareholder of this Corporation shall enter into a voting trust agreement or any other type of agreement vesting another person or entity with the authority to exercise the voting power of any or all of his stock.

ARTICLE IX - INCORPORATOR

The name and address of the incorporator is

Stephen T. Sherer
2090 Star Lane
Meridian ID 83642

ARTICLE X - INITIAL REGISTERED AGENT AND ADDRESS

The Corporation's initial registered agent and address for service of process shall be

Stephen T. Sherer
2090 Star Lane
Meridian ID 83642

ARTICLE XI - BOARD OF DIRECTORS

The initial Board of Directors of the Corporation shall consist of the following four (1) person, at the addresses stated:

Stephen T. Sherer
2090 Star Lane
Nampa ID 83651

The number of Directors shall be no more than three (3), and the number shall be changed only by a majority of the then Directors at a Directors' meeting held no less than thirty (30) days prior to any election of new Directors.

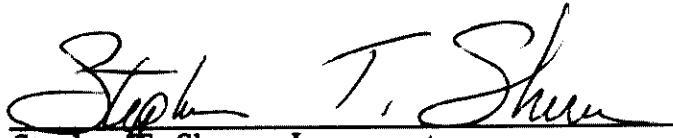
ARTICLE XII - INDEMNIFICATION OF OFFICERS AND DIRECTORS

To the maximum extent permitted by the laws of the State of Idaho, the Corporation shall indemnify and hold harmless the Directors and Officers of the Corporation from any and all costs, damages and expenses, including without limitation attorney fees and court costs, for any liability or potential liability incurred by the Officers or Directors relating in any way to the operation, management, or administration performed on behalf of the Corporation or for its benefit by any person whomsoever.

ARTICLE XIII - LIABILITY OF OFFICERS AND DIRECTORS

The Officers and/or Directors of this Corporation shall not be personally liable to the Corporation for breach of any fiduciary duty owed to the Corporation, except for the following instances:

1. Breaches of the Officer's or Director's duty of loyalty;
2. Acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law;
3. Any transaction by which a Director or an Officer derived an improper personal benefit;
4. A Director's assent to any distribution of the assets of the Corporation without providing for payment of all known debts, liabilities and obligations of the Corporation prior to dissolution or liquidation.


Stephen T. Sherer, Incorporator

STATE OF IDAHO)
County of Ada) ss.

On this 23 day of August, 1991, before me, a notary public of the State of Idaho, personally appeared STEPHEN T. SHERER, known to me to be the person whose name is subscribed to these articles of incorporation, and acknowledged to me that he executed this instrument.

IN WITNESS WHEREOF, I have executed this acknowledgement and affixed my official seal in the county and on the day of the year stated.

Notary Public for Idaho
Residing at _____, Idaho
Commission Expires: _____