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STATE OF IDAHO

ARTICLES OF INCORPORATION
of

TWIN RIVERS ACCOUNTING & CONSULTING, P.C.

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, WALMIR M. BURCHAK, a natural person, duly licensed and authorized within the State of Idaho to render accounting services, does hereby voluntarily associate, for the purpose of a professional corporation under the laws of the State of Idaho, and I do hereby execute, acknowledge and adopt these Articles of Incorporation, in triplicate, certifying as follows:

ARTICLE I

The name of the corporation is and shall be TWIN RIVERS ACCOUNTING & CONSULTING, P.C.

ARTICLE II

PURPOSE: The purposes for which said corporation is formed and organized are:

A. To engage in and conduct the business of rendering professional services as certified and/or licensed public accountants, including any other or similar service to the public, usually and customarily rendered by accountants, authorized and licensed as such by the laws of the State of Idaho.

B. To invest funds of said corporation in any type of investment, including but not limited to real estate, mortgages, stocks and bonds.

C. To acquire, hold, lease, manage, and maintain real and personal property necessary for rendering of professional services of said corporation.

ARTICLE III

DURATION: Said corporation shall have perpetual existence.

IDAHO SECRETARY OF STATE

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ARTICLE IV

LOCATION OF REGISTERED OFFICE: The address of the registered office of the corporation shall be 3829 17th Street "C", Lewiston, Nez Perce County, State of Idaho. The initial registered agent at that office shall be WALMIR M. BURCHAK.

ARTICLE V

CAPITAL STOCK: The aggregate number of shares which the corporation shall have authority to issue is 1,000 common shares of \$1.00 par value per share, all of which shares are to be of the same class.

ARTICLE VI

INCORPORATION: The names and postoffice addresses of each of the incorporators, and a statement of the number of shares presently subscribed by each, are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>NO. OF SHARES</u>
Walmir M. Burchak	3829 17th St. "C" Lewiston, Idaho 83501	1

ARTICLE VII

INITIAL DIRECTORS: The names and addressees of all individuals who are to be the original directors of the corporation are:

<u>NAME</u>	<u>ADDRESS</u>	<u>NO. OF SHARES</u>
Walmir M. Burchak	3829 17th St. "C" Lewiston, Idaho 83501	1

Said initial directors shall serve until the first annual meeting of shareholders or until their successors are elected and qualify.

The number, terms of office, manner of election, time and place and manner of calling meetings, and the powers and duties of

the directors of the corporation shall be as prescribed by the Bylaws, duly adopted by the corporation.

ARTICLE VIII

SHAREHOLDERS: Qualified shareholders of said corporation shall be limited to individuals duly licensed and/or otherwise legally authorized to render professional services to the public as certified and/or licensed accountants, as defined and prescribed by the laws of the State of Idaho.

ARTICLE IX

TRANSFER OF SHARES: No shareholder may sell or transfer his shares in the corporation except to another individual who is eligible to be a shareholder of the corporation, and such sale or transfer may be made only after the same shall have been approved, at a stockholders' meeting specially called for such purpose by a majority of the outstanding stock as provided in the certificate of incorporation. At such shareholders' meeting, the shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose, unless all stockholders consent that such stock be voted.

The corporation may provide further and additional restraints, restrictions, or alienation of shares of its stock by its duly constituted Bylaws and amendments thereto, to be hereinafter adopted, and shall likewise be authorized to provide for the purchase or redemption by the corporation of its shares of stock,

either from surplus funds or otherwise in accordance with the Bylaws of said corporation, provided that such purchase or redemption rights by the corporation of its shares shall not be invoked at a time or in a manner that would impair the capital of the corporation.

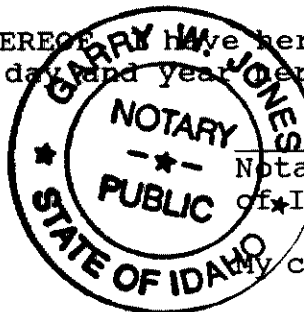
IN WITNESS WHEREOF, the said incorporator has hereunto set his hand and seal and executed the foregoing Articles of Incorporation this 18 day of January, 2000.

Walmir M. Burchak
WALMIR M. BURCHAK

STATE OF IDAHO)
: ss
County of Nez Perce)

On this 18th day of January, 2000, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared WALMIR M. BURCHAK, known or identified to me to be the person whose name is subscribed to the within and foregoing instrument and acknowledged to me that he executed the same.

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



Garry W. Jones
Notary Public in and for the State
of Idaho, residing at LEWISTON.
My commission expires 5-22-2004.