

ARTICLES OF INCORPORATION  
OF

ST. MARIES FORESTRY AND TAX SERVICE, INC.

KNOW ALL MEN BY THESE PRESENTS, that we the undersigned citizens of the United States of America and the State of Idaho, being each of full age, have this day voluntarily associated ourselves together for the purpose of forming a business corporation under and pursuant to the laws of the State of Idaho, and we do hereby certify:

ARTICLE I

The name of this Corporation shall be ST. MARIES FORESTRY AND TAX SERVICE, INC.

ARTICLE II

The purposes for which this Corporation is formed are as follows:

(a) To engage in any general sales, manufacturing or service business, including, but not limited to the purchase, cutting, hauling, processing or sale, at wholesale or retail, of timber, trees, logs, lumber and saws, logging equipment, tools, vehicles and the like, accessories, machinery and sundry articles of all kinds and nature, and the repair, replacement and re-conditioning thereof; and to acquire, own, operate, buy, sell, exchange, or lease buildings, lands, yards, facilities, stores, machinery, equipment, materials, supplies, and products necessary, useful or desirable for the conduct of or in connection with such business; and

(b) To calculate, prepare, amend and revise federal and state income tax returns and upon such terms and for such compensation as the corporation and its clients shall agree.

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SECRETARY OF STATE  
STATE OF IDAHO

IDAHO SECRETARY OF STATE  
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(c) Such purposes may include the transaction of any or all lawful business for which corporations may be incorporated under the laws of the State of Idaho in effect at the date hereof or in the future.

#### ARTICLE III

This Corporation shall have perpetual duration.

#### ARTICLE IV

It is anticipated and it is hereby agreed that this corporation will immediately seek and maintain the tax status of an S Corporation under the laws of the United States and the State of Idaho.

#### ARTICLE V

The location and post office address of the registered office and principal place of business of this Corporation shall be at 535 Main Avenue in the City of St. Maries, State of Idaho; and the Corporation may have such other offices and places of business within or outside the State of Idaho as the directors shall, from time to time, determine.

#### ARTICLE VI

The authorized capital of this Corporation shall be One Hundred Thousand and no/100 Dollars (\$100,000.00), divided into Ten Thousand (10,000) shares of common stock of a single class, with a par value of \$10.00 per share.

#### ARTICLE VII

The stockholders of the Corporation may provide by agreement, or by resolution duly adopted by the affirmative vote of the holders of not less than two-thirds of the stock outstanding, that sale or transfer of any of the Corporation's stock shall be subject to certain restrictions or limitations, not prohibited by law; provided, however, that no such restriction or limitation shall be binding upon or enforceable

against stockholders not having actual notice thereof unless such restrictions or limitations shall be fully set forth or incorporated by reference in the certificate evidencing such stockholder's shares.

ARTICLE VIII

The registered agent and president of this Corporation shall be John Ferris, 535 Main Avenue, St. Maries, Idaho 83861.

This Corporation's board of directors shall consist of two or more persons who are holders of the Corporation's stock; and the initial directors shall be John Ferris and Shirley Ferris.

The name and post office address of each of the incorporators of this Corporation and the number of shares of its common stock subscribed by each are as follows:

John Ferris 535 Main Avenue St. Maries, Idaho	20 shares
Shirley Ferris 535 Main Avenue St. Maries, Idaho 83861	20 shares

IN WITNESS WHEREOF, we have executed these Articles of Incorporation in triplicate this 15<sup>th</sup> day of September, 1998.

John Ferris  
John Ferris


Shirley Ferris  
Shirley Ferris

STATE OF IDAHO           )  
                              : ss  
County of Benewah       )

On this 15<sup>th</sup> day of September, 1998, before me, the undersigned Notary Public, personally appeared JOHN FERRIS and SHIRLEY FERRIS, known to me to be the persons who executed the foregoing Articles of Incorporation of ST. MARIES FORESTRY AND TAX SERVICE, INC., and acknowledged to me that they executed the same as Incorporators of said Corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal.

SEAL

  
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Notary Public in and for Idaho  
Res. & P.O. Addr: St. Maries  
Commission expires: 3-11-99