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ARTICLES OF INCORPORATION

SECRETARY OF STATE
STATE OF IDAHO

To the Secretary of State of the State of Idaho:

The undersigned, in order to form a Professional Service Corporation under the provisions of Title 30, Chapter 13, of the Idaho Code, submits the following articles of incorporation:

Article 1: The name of the corporation shall be "Kevin J. Waite, P.C."

Article 2: The number of shares the corporation is authorized to issue is One Hundred.

Article 3: The street address of the registered office is 2020 Lakewood Drive, Suite 302, Coeur d'Alene, Idaho 83814, and the registered agent at such address is Kevin J. Waite.

Article 4: The name and address of the incorporator are Kevin J. Waite, 2020 Lakewood Drive, Suite 302, Coeur d'Alene, Idaho, 83814.

Article 5: The mailing address of the corporation shall be 2020 Lakewood Drive, Suite 302, Coeur d'Alene, ID 83814.

Article 6: At any time that the corporation is an "S corporation" as that term is defined in the Internal Revenue Code of 1986, as amended, and regardless of the existence of any written agreement to the contrary, no shareholder may transfer, either directly or indirectly, any shares of the corporation to any person or entity if the transfer would disqualify the corporation as an S corporation under any federal or state statute, rule, or regulation, and any attempt to transfer shares of the corporation shall be void and ineffective in all respects.

Article 7: The purpose of the corporation is the general practice of law.

Signature of incorporator:

Secretary of State use only

cevin J. White

1. Wate 12/30/97

TDAHO SECRETARY OF STATE

12/31/1997 **09:00** CK: 1642 CT: 91871 BH: 68789

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