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State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

CURTIS A. STOKER, CHARTERED

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: November 7, 1991



Pete T. Cenarrusa

SECRETARY OF STATE

Sheryl Pedraza

Corporation Clerk

ARTICLES OF INCORPORATION

OF

CURTIS A. STOKER, CHARTERED

RECEIVED
SEC. OF STATE

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The undersigned person, being of full legal age, a natural citizen of the United States of America, a resident of the State of Idaho, and a duly licensed certified public accountant by the State of Idaho, does hereby adopt the following Articles of Incorporation of Curtis A. Stoker, Chartered, hereinafter referred to as "Corporation", pursuant to the provisions of the Idaho Professional Service Corporation Act.

ARTICLE I

NAME

The name of the corporation is and shall be CURTIS A. STOKER, CHARTERED.

ARTICLE II

PURPOSES AND POWERS

This corporation is formed for the purpose of rendering accounting, auditing, tax and business consulting services of every kind, nature and description which may be allowed by law, which the shareholders, officers, directors and employees of the corporation are competent to provide and to engage in such related business and investment activities as may be allowed by the regulations of the accounting profession in the State of Idaho and the Idaho Professional Service Corporation Act.

In furtherance, but not in limitation of the general powers conferred by the laws of the State of Idaho, I expressly authorize the corporation to do the following:

- a. To engage in all forms of accounting services for which the corporation and its shareholders, officers, directors and employees are competent

to provide, to employ associate accountants and other assistants, and to associate with other accountants, accounting partnerships and professional corporations engaged in the business of providing accounting services.

b. To purchase, construct or lease such real and personal property as may be necessary for the operation of the business.

c. To invest money of the corporation in real and personal property as permitted by law.

d. To borrow funds by any lawful means and to mortgage, pledge or otherwise encumber corporate assets to secure said obligations.

e. To do all other lawful acts which the corporation may be authorized to perform or engage in under the Professional Service Corporation Law.

ARTICLE III

ADDRESS OF INITIAL REGISTERED AGENT

The address of the initial registered office of the corporation is 506 6th Street, P.O. Box 513, Rupert, Idaho 83350. The name of the registered agent at that address is Curtis A. Stoker.

ARTICLE IV

DURATION

The duration of the corporation is perpetual, subject to limitations contained in the Idaho Professional Service Corporation Act for dissolution of a professional corporation upon the death or disqualification of all of the owners to practice accounting.

ARTICLE V

AUTHORIZED SHARES

The total number of authorized shares is 1,000 having no par value. The stock of the corporation is of but one class: Common. Shares are nonassessable by or on behalf of the corporation.

ARTICLE VI

LIMITATIONS ON TRANSFERABILITY OF STOCK

No stock of this corporation shall be issued or transferred to any person who is not duly licensed as a certified public accountant in the State of Idaho. No stock of this corporation shall be transferred to any person without the unanimous consent of all of the shareholders of the corporation.

ARTICLE VII

DIRECTORS

The authorized number of directors for the initial board of directors shall consist of up to three members who shall be shareholders of the corporation. The number of directors may be increased or decreased from time to time by amendment to the bylaws, but there shall be at least one director for the corporation for each shareholder. The initial board of directors shall serve until the first election of directors by the corporation. The initial director is:

Curtis A Stoker
Rt.1 Box 1857
260 East 100 South
Burley, Idaho 83318

ARTICLE VIII

INCORPORATORS

The names and post office address of each of the incorporators, and the number of shares of stock subscribed each, is as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>SHARES</u>
Curtis A. Stoker	Rt. 1 Box 1857 260 East 100 South Burley, Idaho 83318	5

ARTICLE IX

BYLAWS

The power to adopt, amend and repeal the bylaws shall rest with the shareholders. A majority vote of all shareholders of the corporation shall be required to adopt, amend or repeal the bylaws.

ARTICLE X

COMPLIANCE WITH IDAHO PROFESSIONAL SERVICE CORPORATION ACT

This corporation is organized, and the charter is to be issued pursuant to the Professional Service Corporation Act of the State of Idaho. The corporation shall be operated in compliance with said act as it now exists and as it shall be amended from time to time.

IN WITNESS WHEREOF, the incorporator above named has signed his name this 6th day of November, 1991.



Curtis A. Stoker