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STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

ROE & ASSOCIATES, INC.

1. Name. The name of the corporation is ROE & ASSOCIATES, INC.
2. Authorized shares. The aggregate number of shares the corporation is authorized to issue shall be \$100,000, all of which shall be common voting stock with \$1 par value.
3. Registered office and agent. The registered office of the corporation is 171 Cordova, Twin Falls, Idaho, and its registered agent at that address is Julie J. Johansen.
4. Incorporator. The name of the incorporator is Julie J. Johansen and the incorporator's address is 171 Cordova, Twin Falls, Idaho.
5. Voting Entitlement of Shares. (1) Except as provided in sections (2) and (4) of this Article 5 and Article 9, below, providing for cumulative voting for votes cast for directors, each outstanding share, regardless of class, is entitled to one (1) vote on each matter voted on at a shareholders' meeting. Only shares are entitled to vote.

(2) This corporation is not entitled to vote treasury shares. The shares of this corporation are not entitled to vote if they are owned, directly or indirectly, by a second corporation, domestic or foreign, and this corporation owns, directly or indirectly, a majority of the shares entitled to vote for directors of the second corporation.

(3) Section (2) of this Article does not limit the power of this corporation to vote any share, including its own shares, held by it in a fiduciary capacity.

IDAHO SECRETARY OF STATE
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(4) Redeemable shares are not entitled to vote after notice of redemption is mailed to the holders and a sum sufficient to redeem the shares has been deposited with a bank, trust company, or other financial institution under an irrevocable obligation to pay the holders the redemption price on surrender of the shares.

6. Initial directors. The names and addresses of the initial directors are:

Edith Roe, President – 24900 Market Road, Parma, ID 83660

Julie J. Johansen, Secretary/Treasurer – 171 Cordova, Twin Falls, ID 83301

7. Corporate purpose. The purpose for which this corporation is organized is for all lawful and legal purposes including but not limited to training and consulting for health and medical care.

8. Board of Directors. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of, its board of directors, subject to any limitation set forth in a shareholder agreement authorized under section 30-1-732, Idaho Code. The number of directors constituting the initial board of directors shall be two (2), and the names and addresses of the persons to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are:

<u>Name</u>	<u>Address</u>
Edith Roe	24900 Market Rd., Parma, ID 83660
Julie J. Johansen	171 Cordova, Twin Falls, ID 83301

9. Cumulative Voting. All shareholders are entitled to cumulate their votes for directors, that is, they are entitled to multiply the number of votes they are entitled to cast by the number of directors for whom they are entitled to vote and cast the product for a single candidate or distribute the product among two (2) or more candidates.

10. Preemptive Rights. The corporation elects to have preemptive rights.

11. Indemnification. The corporation shall indemnify the directors and officers of the corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the corporation to provide prior to such amendment).

In witness whereof, I have subscribed these Articles of Incorporation this 15 day of January, 1999.


Julie J. Johansen, Incorporator