ARTICLES OF INCORPORATION

OF

R & M CONSULTING, INC.

The undersigned, acting as incorporators of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST:

The name of the corporation is: R & M CONSULTING, INC.

SECOND:

The period of its duration is perpetual.

THIRD:

The purpose or purposes for which the corporation is organized are: The transaction of a business and any or all other lawful business for which corporations may be

incorporated under the Idaho Business Corporation Act.

The aggregate number of shares, which the corporation shall have FOURTH: authority to issue is 10,000. The shares shall have One Dollar (\$1.00) par value.

The aggregate number of common shares, which the corporation shall FOURTH: have authority to issue is 10,000, of which 100 shall have voting rights and 9,900 shall not have voting rights. The shares shall have One Dollar (\$1.00) par value.

The address of the initial registered office of the corporation is 1250 FIFTH: Ironwood Drive, Suite 310, Coeur d'Alene, Idaho, 83814, and the name and address of its initial registered agent is: David Jacquot, JD, LLM (Tax), PA, 1250 Ironwood Drive, Suite 310, Coeur d'Alene, Idaho, 83814.

The number of Directors shall be set by the Bylaws but the initial Board of SIXTH: Directors of the corporation shall be 1, and the name(s) and address(es) of the person(s) who is/are to serve as Director(s) until the first annual meeting of shareholders or until its successors IDAHO SECRETARY OF STATE are elected and qualified is/are:

12/04/1998 09:00 K: 1728 CT: 85555 BH: 167316

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<u>NAME</u>	<u>ADDRESS</u>
Richard J. McDonald	629 E. 12 th Avenue Spokane, Washington 99202
Marilynn A. McDonald	629 E. 12 th Avenue Spokane, Washington 99202
SEVENTH: The name and ad	dress of the incorporator is:
NAME	ADDRESS
Richard J. McDonald	629 E. 12 th Avenue Spokane, Washington 99202
DATED this <u>30</u> day of <u>NO</u>	RICHARD J. MCDONALD Warung McDonald MARILYNNIA. MCDONALD
STATE OF IDAHO)) ss.	
County of Kootenai)	
day of, 19, MCDONALD and MARILYNN A. MCDC	_, a Notary Public, do hereby certify that on this personally appeared before me, RICHARD J. NALD, who, being by me first duly sworn, declared that d that the statements therein contained are true.
	Notary Public in and for the State of Idaho Residing at

Commission Expires: