

State of Idaho

Department of State

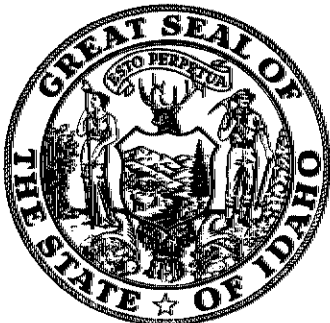
CERTIFICATE OF INCORPORATION OF

FLORENCE MANAGEMENT, INC.
File number C 114221

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: March 20, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Cathy Seibel*

MAR 20 5 29 AM '96
SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

FLORENCE MANAGEMENT, INC.

IDAHO SECRETARY OF STATE
DATE 03/20/1996 0900 47030

CK #: 18181 CUST# 2050

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KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, being of full age and a citizen of the United States does this day voluntarily form a corporation under the provisions of the Idaho Business Corporation Act, and certifies in writing:

ARTICLE I NAME

The name of the corporation shall be FLORENCE MANAGEMENT, INC.

ARTICLE II PURPOSES AND POWERS

The purposes for which this corporation is formed are to engage in the provision of professional consulting services, buy, sell, own and develop real property, and further to engage in any lawful act or activity for which corporations may be organized under the Idaho Business Corporation Act and to possess and exercise all the powers and privileges granted by the Idaho Business Corporation Act, or by any lawful powers and privileges incidental, so far as such powers and privileges are necessary or convenient to the conduct, promotion or attainment of the business or purpose of the corporation.

ARTICLE III DURATION

Subject to dissolution in the manner provided by law, the corporation shall be perpetual.

ARTICLE IV REGISTERED OFFICE

The registered office of the corporation in the State of Idaho shall be located at 3339 Willow Way, Twin Falls, ID 83301. The post office address of the registered office of the corporation in the State of Idaho, County of Twin Falls, shall be 3339 Willow Way, Twin Falls, ID 83301. J. Francis Florence shall be the registered agent at the address set forth above.

ARTICLE V CORPORATE STOCK

The aggregate number of common shares which the corporation shall have authority to issue is 100,000, all of which shall have a par value of \$0.01 per share.

ARTICLE VI INCORPORATOR

J. Francis Florence is the sole incorporator. The post office address of the incorporator is 3339 Willow Way, Twin Falls, ID 83301.

ARTICLE VII MANAGEMENT

The business of the corporation shall be managed by a board of at least three directors, except that if all of the shares of the corporation are owned beneficially and of record by either one or two stockholders, the number of directors may be less than three but not less than the number of stockholders. The exact number of directors shall be fixed by resolution of the stockholders. A director shall hold office for the term for which he was named or elected and until his successor is elected and qualified. The incorporator listed in Article VI above shall serve as the sole director until the first annual meeting of the shareholders or until his successors are elected and qualified.

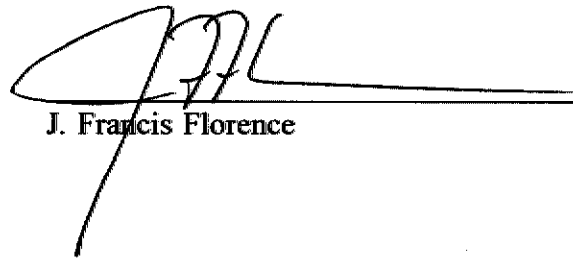
ARTICLE VIII BY-LAWS

The initial By-laws of the corporation shall be adopted by the board of directors. The power to alter, amend or repeal the By-laws or adopt new By-laws, subject to repeal or change by action of the shareholders, shall be vested in the board of directors.

ARTICLE IX TAXATION CONSIDERATIONS

The corporation shall be organized as a "Subchapter S" corporation for federal and state income taxation purposes, and shall continue to possess such status unless and until a majority of the shareholders shall determine that the best interests of the corporation or the shareholders would be served by altering such status. The corporation shall be organized and capitalized in conformity with § 351 of the Internal Revenue Code. The corporation shall be organized and managed as a "Small Business Corporation" as defined in Internal Revenue Code § 1244, as amended, and all shares of stock issued by the corporation shall be "Section 1244 Stock" as defined thereby.

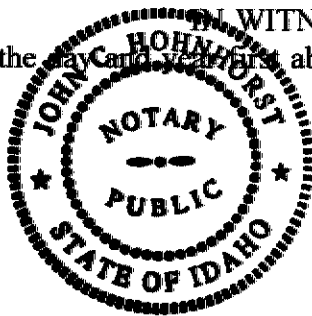
Dated this 19 day of March, 1996.



J. Francis Florence

STATE OF IDAHO)
)
County of Twin Falls)

On this 19th day of March, 1996, before me, the undersigned, a notary public in and for said county and state, personally appeared J. Francis Florence, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official the day and year first above written.




NOTARY PUBLIC FOR IDAHO
Residing at: TWIN FALLS
Commission Expires: SEPT, 1997

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