FILED/EFFECTIVE

ARTICLES OF INCORPORATION 23 41 8: 34

OF

STATE OF BAHOTE

J.S. NIELSEN & ASSOCIATES, INC.

KNOW ALL PERSONS BY THESE PRESENTS, That I, JIM NIELSEN, a resident of the State of Idaho, and a citizen of the United States and a natural person of full age, have this day voluntarily determined to form a corporation for profit under the laws of the State of Idaho, and I do hereby certify and state:

Ι

ΙI

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

III

Said corporation is formed for the following purposes:

a. To carry on and transact any and all lawful business for which corporations may be incorporated under the laws of the State of Idaho;

b. To operate a business consulting business;

c. To lend or advance money or give credit to such persons, firms, corporations or associations on such terms as may seem expedient;

O IDNHO SECRETARY OF STATE

ON 1/2/3/2001 09:

ON: 12593 CT: 19922 BH: 374

1 8 106.00 = 106.00 CDRP #

To lease, buy, sell, use, mortgage, improve and otherwise handle, deal in, or dispose of all such property, real and personal, as may be necessary or convenient in connection with the aforesaid businesses of the company; To carry on other businesses, of any nature, whatsoever, which may seem to the corporation capable of being conveniently carried on in connection with its businesses or calculated directly or indirectly to enhance the value of any of the corporation's property or rights or generally to enhance the profitability of the

corporation;

f. If deemed advisable by the corporation, to establish and support or aid in the establishment and support of associations, institutions, funds trust and conveniences calculated to benefit employees and stockholders, and to make payments toward insurance;

g. The corporation shall have the power to buy its own stock and to hold the same as treasury stock and to sell and/or

otherwise dispose of the same;

h. To acquire the goodwill, right, property and assets of all kinds and to undertake the whole or any part of liabilities of any person, firm association or corporation on such terms and conditions that may be agreed upon; to pay for the same in cash, stocks, bonds debentures or other securities of this corporation or otherwise; and to acquire and/or take all or any part of the business, assets, liabilities of any person, firm, association or corporation;

i. To borrow money of any person, firm or corporation and to issue bonds, debentures or obligations of this corporation from time to time for any of the objects or purposes of the corporation and to secure the same by mortgage, pledge, deed of trust or any other lawful means

with property of the corporation;

J. To do any and all things necessary, suitable or proper for the accomplishment of any of the purposes, for the attainment of any of the objects, for the exercise of any of the powers herein set forth, whether specified herein or not.

The several clauses contained in this statement of purposes shall be construed as both purposes and powers, and the statements contained in each clause shall be in no way limited or restricted by reference to, or inference from, the terms of any other clause, but shall be regarded as independent purposes and powers; and no recitation, expression or declaration of specific or special powers or purposes herein expressly declared shall be deemed to preclude powers or purposes not so declared, and that all other lawful powers not inconsistent herewith are hereby included.

ΙV

The corporation shall have authority to issue a total of 1000

shares of capital stock with no par value all of which shall be of one class, and shall be designated as common stock, all of said stock to be non-assessable.

V

No sale of shares shall be made by any shareholder to any person who is not a shareholder of the corporation, except as follows:

- a. In the event any shareholder desires to sell his shares, or any portion thereof, to any person who is not a shareholder of the corporation, he shall first submit to the shareholders of the corporation satisfactory evidence of the agreement to purchase such shares by such third person and the price agreed to be paid therefor;
- b. In the event the remaining shareholders agree to purchase such shares at the same price which the shareholder can receive from the third party, then the shares shall be sold to the shareholders of the corporation in such proportionate amounts as their respective shareholdings bear to all of the shares held by the shareholders of the corporation;
- c. In the event that any of the shareholders do not desire to purchase such shares, then such shares shall be sold at the same price which the shareholder can receive from the third party to such of the shareholders who may desire to purchase the same, and in the same proportion as above set forth;
- d. No shares shall be sold to any person other than the shareholders of the corporation until each of the shareholders shall have been afforded an opportunity to purchase such shares at the price evidenced as above set forth and shall have declined to do so;
- e. Notice in writing to the shareholders of the corporation or the desire of any shareholder to sell his shares shall be given by such shareholder, and at the same time, satisfactory evidence shall be furnished to the shareholders as to the price hereinabove set forth. Shareholders shall have thirty (30) days time after the receipt of such notice within which to elect in writing to purchase such shares or to decline to do so.

VI

The registered office of the corporation is 204 Richardson Dr., Twin Falls, Idaho 83301. The registered agent at that office

is Jim Nielsen.

VII

The number of directors of this corporation shall be not less than three directors, except that in cases where all 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 no less than the number of stockholders.

VIII

The name and address of the person who is the incorporator and who is to serve as a director until the first annual meeting of the shareholders or until their successors are elected and qualify is as follows:

Jim Nielsen

204 Richardson Drive Twin Falls, Idaho

IX

The power to adopt, repeal and amend the By-Laws of the Corporation shall be in the stockholders and the By-Laws may be amended, adopted, or repealed by a majority vote of the stock issued.

IN WITNESS WHEREOF, The Articles of Incorporation have been signed by the subscriber this 2/ day of January, 2001.

Jim Nielsen

STATE OF IDAHO))ss.
County of Twin Falls)

On this A day of January, 2001, before me, the undersigned, a Notary Public for Idaho, personally appeared JIM NIELSEN, known or identified 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 seal the day and year in this certificate first above written.

Notary Public for Idaho Residence: Twin Falls

Commission expires: