

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

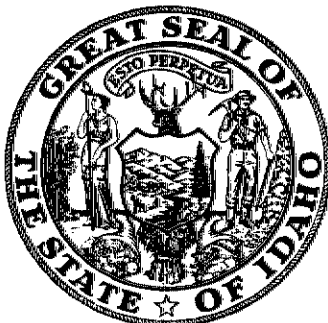
REINCKE AND MAYES, P.A.

File number C 113917

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: February 28, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Dana Seibel*

FEB 28 8 36 AM '96

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

REINCKE AND MAYES, P.A.

IDAHO SECRETARY OF STATE
DATE 02/28/1996 0900 41029

CK #: 27454 CUST# 2288

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The undersigned, being natural citizens of the age of eighteen (18) years or more, citizens of the United States and all of whom are residents of the State of Idaho, and each of whom are certified public accountants duly licensed to practice the profession of accounting in the State of Idaho, desire to form a professional corporation hereinafter referred to as the "CORPORATION" pursuant to the provisions of Title 30, Chapter 1, Idaho Code, the Idaho General Business Corporation Act and Title 30, Chapter 13, the Idaho Professional Service Corporation Act hereinafter collectively referred to as the "ACT" for the purpose of rendering professional services, and adopt the following Articles of Incorporation for such corporation:

ARTICLE I

Name

The name of the corporation is REINCKE AND MAYES, P.A.

ARTICLE II

Period of Duration

The period of duration of the Corporation is perpetual.

ARTICLE III

Purposes and Powers

Section 1. The purpose for which the Corporation is organized is to engage in the general practice of accounting as certified public accountants as a professional certified public accountancy firm, and to carry on all services incident thereto or connected therewith; and to engage in any other lawful activities.

Section 2. To purchase, lease, acquire, own, hold and operate, and to sell, mortgage, pledge, lease, employ, dispose of, encumber, or invest in real property, mortgages, stocks, bonds, tangible and intangible personal property, and to enter into contracts and carry on any business necessary or incidental to the accomplishment or furtherance of the purposes or objectives of the corporation;

Section 3. To do everything otherwise necessary, proper or convenient for the accomplishment of any of the purposes set forth in these Articles of Incorporation and to do every other act and thing incidental to such purpose that is not prohibited by the laws of the State of Idaho or by the provisions of these Articles of Incorporation.

Section 4. The professional services of the corporation shall be carried on only through officers, employees, and agents who are licensed in the State of Idaho as certified public accountants to render the professional services that the corporation is organized to provide.

ARTICLE IV

Authorized Shares

The amount of the total authorized capital stock of this Corporation is One Thousand (1,000) shares without nominal or par value, and which shall be all of the same class. Such stock may be issued from time to time without action by the stockholders, for such consideration as may be fixed from time to time by the Board of Directors, and shares so issued, the full consideration for which has been paid or delivered, shall be deemed fully paid stock and the holder of such shares shall not be liable for any further payment thereon; PROVIDED, HOWEVER, stock shall be issued only to persons who are licensed as certified public accountants to practice accounting in the State of Idaho.

ARTICLE V

Internal Affairs of the Corporation

Section 1. MEETINGS OF SHAREHOLDERS: Meeting of the shareholders of the Corporation may be held at such place, either within or without the State of Idaho, as may be provided in the Code of By-Laws. In the absence of any such provisions, all meetings shall be held at the registered office of the Corporation.

Section 2. CODE OF BY-LAWS: The initial Code of By-Laws of the Corporation shall be adopted by its Board of Directors and shall become effective upon ratification by the shareholders. The power to alter, amend, or repeal the Code of By-Laws or to adopt a new Code of By-Laws shall be contained in the Code of By-Laws and the Code of By-Laws may contain any provision for the regulation and management of the affairs of the Corporation not inconsistent with the Act, or these Articles of Incorporation.

Section 3. AMENDMENTS OF ARTICLES OF INCORPORATION: The Corporation reserves the right from time to time to amend, alter, or repeal, or to add any provision to, its Articles of Incorporation, in any manner now or hereafter prescribed or permitted by the provisions of the Act, and any amendment thereto, or by the provisions of any other applicable statute of the State of Idaho and all rights conferred upon shareholders by the Articles of Incorporation, or any amendment thereto, are granted, subject to this reservation.

ARTICLE VI

Address of Initial Registered Office

REGISTERED OFFICE: The address of the initial registered office of the Corporation is 301 Scott Ave., P.O. Box 482, City of Rupert, County of Minidoka, State of Idaho 83350. The registered agent at said address is Douglas E. Reincke.

ARTICLE VII

Data Respecting Directors

Section 1. INITIAL BOARD OF DIRECTORS: The initial Board of Directors shall consist of two (2) members.

Section 2. The names and post office addresses of the initial Directors of the Corporation are:

<u>Name</u>	<u>Address</u>
Douglas E. Reincke	220 Pleasant Way Rupert, Idaho 83350
Donald E. Mayes	177 West 100 South Rupert, Idaho 83350

Section 3. INCREASE OR DECREASE OF DIRECTORS: The number of Directors may be increased or decreased from time to time by amendment of the Code of By-Law; but the number of Directors shall not be less than two (2) and no decrease shall have the effect of shortening the term of any incumbent director.

ARTICLE VIII

Data Respecting Incorporators

The names and addresses of the Incorporators of the Corporation and the number of shares of common stock subscribed by each are as follows:

<u>NAME</u>	<u>NUMBER OF SHARES SUBSCRIBED TO EACH</u>	<u>ADDRESS</u>
Douglas E. Reincke	1	220 Pleasant Way Rupert, Idaho 83350
Donald E. Mayes	1	177 West 100 South Rupert, Idaho 83350

19 96. EXECUTED IN TRIPLICATE this 1st day of February,


DOUGLAS E. REINCKE

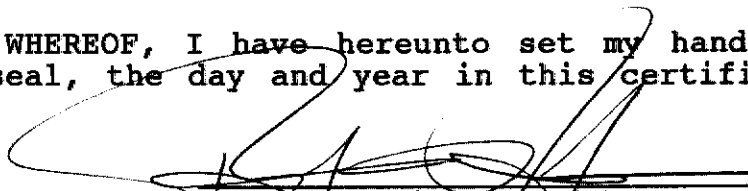

DONALD E. MAYES

State of Idaho)
County of Minidoka) ss.

On this 1st day of February, 1996, before me the undersigned Notary Public in and for said State, personally appeared DOUGLAS E. REINCKE and DONALD E. MAYES, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they 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.

(SEAL)


Notary Public for Idaho
Residing at: Rupert
My Comm. Exp.: 6/1/99