

**CERTIFICATE OF INCORPORATION
OF**

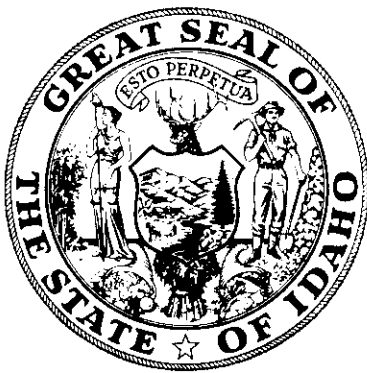
NELSON, ROSHOLT, ROBERTSON, TOLMAN & TUCKER, CHARTERED

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 _____
NELSON, ROSHOLT, ROBERTSON, TOLMAN & TUCKER, CHARTERED

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: December 28, 1981



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Penny Goursa*

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ARTICLES OF INCORPORATION

SECRETARY OF
STATE

NELSON, ROSHOLT, ROBERTSON, TOLMAN & TUCKER, CHARTERED

(A Professional Corporation)

We, the undersigned, natural persons over the age of eighteen years and legally authorized to render legal services within the State of Idaho, do hereby form a professional corporation under the laws of the State of Idaho, as contained in Chapter 13 of Title 30 of the Idaho Code, entitled "Professional Service Corporation Act," and to that end do hereby certify;

ARTICLE I

Name

The name of the corporation shall be "Nelson, Rosholt, Robertson, Tolman & Tucker, Chartered".

ARTICLE II

Purposes and Powers

The purposes for which the corporation is organized are:

A. To engage in the general practice of law as a professional corporation as the same is now, or as it may hereafter be defined by statute, rule and regulation;

B. To invest funds in real property, personal property, mortgages, stocks, bonds or any other type of investments and to own or lease real or personal property necessary for the rendering of such professional services.

C. To engage in such other businesses or professions as may be authorized or permitted by the Professional Service Corporation Act (Chapter 13 of Title 30 of the Idaho Code) and to the extent not inconsistent with the foregoing as may be permitted by the Idaho Business Corporation Act (Chapter 1 of Title 30 of the Idaho Code).

ARTICLE III

Duration

The period of duration of the corporation shall be perpetual.

ARTICLE IV

Registered Office

The registered office of said corporation in the State of Idaho shall be located at the Idaho First National Bank, Shoshone and Main, Twin Falls, Idaho, in the County of Twin Falls; the post office address of the registered office of said corporation in the State of Idaho, County of Twin Falls, shall be P. O. Box 1906, Twin Falls, Idaho. Thomas G. Nelson shall be the registered agent at the address set forth above.

ARTICLE V

Corporate Stock

The aggregate number of shares which the corporation shall have authority to issue is 100, all of which shall have a par value of \$1.00 per share.

ARTICLE VI

Incorporators

The name and addresses of the incorporators are:

<u>NAME</u>	<u>ADDRESS</u>
Thomas G. Nelson	P. O. Box 1906 Twin Falls, Idaho 83301
John A. Rosholt	P. O. Box 1906 Twin Falls, Idaho 83301
J. Evan Robertson	P. O. Box 1906 Twin Falls, Idaho 83301
Steven K. Tolman	P. O. Box 1906 Twin Falls, Idaho 83301
James C. Tucker	P. O. Box 1906 Twin Falls, Idaho 83301

ARTICLE VII

Management

The business of the corporation shall be managed by a board of at least three (3) directors, except that if all of the shares of the corporation are owned beneficially and of record by either one (1) or two (2) stockholders, the number of directors may be less than three (3) but not less than the number of stockholders. Directors need not be shareholders. A director shall hold office for the term for which he was named or elected and until his successor is elected and qualified.

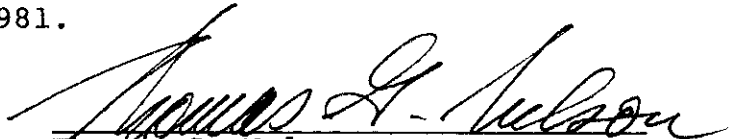
There shall be five (5) directors on the initial Board and they shall be Thomas G. Nelson, John A. Rosholt, J. Evan Robertson, Steven K. Tolman and James C. Tucker, who shall serve as directors until their successors are elected and qualified.

ARTICLE VIII

By-Laws

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 the stockholders.


IN WITNESS WHEREOF, We have hereunto set our hands this 24th day of December, 1981.


Thomas G. Nelson


John A. Rosholt


J. Evan Robertson

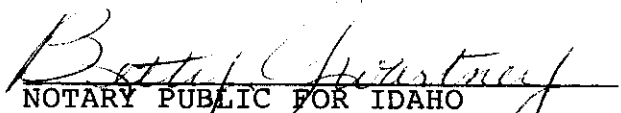

Steven K. Tolman


James C. Tucker

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

On this 24th day of December, 1981, before me, a Notary Public, in and for said County and State, personally appeared Thomas G. Nelson, known to me to be the person whose name is subscribed to the within 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
Residing at Twin Falls, Idaho

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

On this 24th day of December, 1981, before me, a Notary Public, in and for said County and State, personally appeared John A. Rosholt, known to me to be the person whose name is subscribed to the within 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
Residing at Twin Falls, Idaho

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

On this 24th day of December, 1981, before me, a Notary Public, in and for said County and State, personally appeared J. Evan Robertson, known to me to be the person whose name is subscribed to the within 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
Residing at Twin Falls, Idaho

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

On this 34th day of December, 1981, before me, a Notary Public, in and for said County and State, personally appeared Steven K. Tolman, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

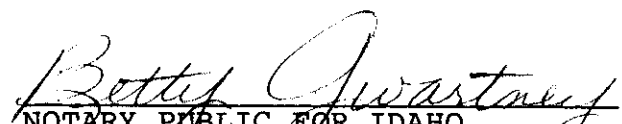
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.


NOTARY PUBLIC FOR IDAHO
Residing at Twin Falls, Idaho

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

On this 34th day of December, 1981, before me, a Notary Public, in and for said County and State, personally appeared James C. Tucker, known to me to be the person whose name is subscribed to the within 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
Residing at Twin Falls, Idaho