

**FILED EFFECTIVE**

**ARTICLES OF INCORPORATION  
OF  
PIPER MANAGEMENT SOLUTIONS, INC.**

03 MAY -7 PM 4:26  
SECRETARY OF STATE  
STATE OF IDAHO

\*\*\*\*\*

KNOW ALL MEN BY THESE PRESENTS, That I, the undersigned, being a natural person of full age and a citizen of the United States, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the State of Idaho, including the Idaho Business Corporation Act (the "Act"), and the acts amendatory thereof and supplemental thereto, do hereby certify as follows:

FIRST - NAME:

The name of the corporation is Piper Management Solutions, Inc. (the "Corporation").

SECOND - DURATION:

The Corporation is to have perpetual existence.

THIRD - PURPOSE AND POWERS:

The purpose for which the Corporation is organized is for the transaction of any and all lawful business for which corporations may be incorporated under the Act (Idaho Code Section 30-1-3). The Corporation shall have the power to do everything necessary, proper, advisable or convenient for the conduct of said business; and to do all other things incident thereto or connected therewith, which are not forbidden by the Act, by other law, or by these Articles of Incorporation, including but not limited to the statutory powers specified in Idaho Code Sections 30-1-4 to 30-1-6, as amended and supplemented.

FOURTH - SHARES:

The authorized amount of capital of the Corporation shall be, and is, one thousand (1,000) shares of stock without par value, which such stock shall not be issued until fully paid for and once so issued shall be non-assessable. There shall be only one class of shares.

FIFTH - PREEMPTIVE AND PREFERENTIAL RIGHTS:

There shall be no preemptive or preferential rights of subscription to any shares of stock of the Corporation.

IDAHO SECRETARY OF STATE  
05/08/2003 05:00  
CK: 36122 CT: 1626 BH: 679293  
1 @ 100.00 = 100.00 CORP # 2

C149095

SIXTH - INITIAL REGISTERED OFFICE AND AGENT:

The location and the physical address of the initial registered office of the Corporation and its registered agent is as follows:

	<u>Physical Address</u>
Registered Office	Park Place, Suite 200 277 North 6th Street Boise, Idaho 83702
Registered Agent:	Christopher J. Beeson

SEVENTH - DIRECTOR(S):

The number of directors of the Corporation ("Directors") shall be as specified from time to time in the bylaws of the Corporation ("Bylaws"), and such number may from time to time be increased or decreased in such manner as may be prescribed in the Bylaws, provided the number of Directors of the corporation shall not be fewer than the number required by law. In case of any increase in the number of Directors, the additional Directors may be elected by the Directors then in office, and the Directors so elected shall hold office until the next annual meeting of the stockholders and until their successors are elected and qualified.

The initial number of Directors shall be two (2), who shall serve until such Director's successor(s) are hereafter elected and qualified, and who shall be:

<u>Directors' Names</u>	<u>Address</u>
E. James Parkinson	860 E. Curling Lane Boise, ID 83702
Kathy Kendall	1190 E. Congress Boise, ID 83706

EIGHTH - INCORPORATOR:

The name and post office address of the incorporator is as follows:

<u>Incorporator's Name</u>	<u>Address</u>
H. Barton Thomas	Givens Pursley, LLP 277 N. 6 <sup>th</sup> Street, Suite 200 P.O. Box 2720 Boise, ID 83701

NINTH - OTHER PROVISIONS:

9.1 Transactions Between Corporations, Officers and Directors. Without in any way limiting the provisions of Idaho law, no contract or other transaction between the Corporation and no act of the Corporation shall in any way be affected or invalidated by the fact that any of the Directors of the Corporation are pecuniarily or otherwise interested in, or are directors or officers of another corporation; any Director individually, or any firm of which any Director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of the Corporation, provided that the fact that such Director or firm is so interested shall be disclosed or shall have been known to the Board of Directors. Any Director of the Corporation who is also a director or officer of such other corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the Corporation which shall authorize any such contract or such transaction with like force and effect as if he were not such director or officer of such other corporation or not so interested.

9.2 Shareholder Liability. Without in any way limiting the provisions of Idaho law, the private property of the stockholders of the corporation shall not be subject to the payment of corporate debts to any extent whatever, the shares of the corporation shall not be subject to the payment of corporate debts to any extent whatever, and the shares of the corporation shall not be subject to assessment for the purposes of paying expenses, conducting business, or otherwise paying debts or discharging obligations of the corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and seal effective as of the 8<sup>th</sup>  
day of May, 2003.

  
\_\_\_\_\_  
H. Barton Thomas  
Incorporator

# GIVENS PURSLEY LLP

**LAW OFFICES**  
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John A. Miller, LL.M.\*  
TAX CONSULTANT

\*Licensed in Kentucky only

May 8, 2003

## VIA HAND DELIVERY

Secretary of State  
Attn: Kim Hunter  
Statehouse  
700 W. Jefferson Street  
Boise, ID 83702

03 MAY -8 PM 12:09  
SECRETARY OF STATE  
STATE OF IDAHO

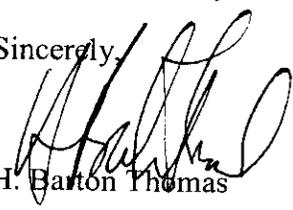
Re: Piper Management Solutions, Inc.  
Our File: 3399-12

Dear Ms. Hunter:

Yesterday we forwarded to the Secretary of State for filing the Articles of Incorporation of Piper Management Solutions, Inc. A copy of the letter and Articles is attached for your reference.

Please be advised that we will file Articles of Dissolution for Piper Management Solutions, LLC no later than thirty (30) days from May 7, 2003, i.e. by June 6, 2003.

Sincerely,

  
H. Barton Thomas

HBT\kjb  
Enclosures

S:\CLIENTS\3399\12\Secretary State ltr re dissolution of LLC.DOC