



Department of State.

CERTIFICATE OF QUALIFICATION OF FOREIGN CORPORATION

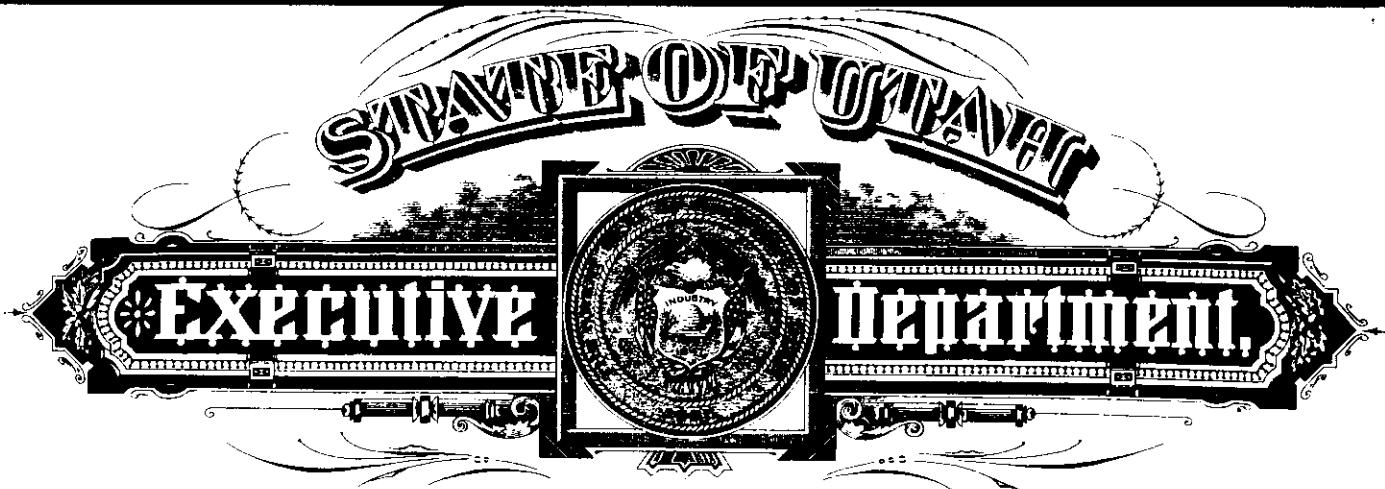
I, ARNOLD WILLIAMS, Secretary of State of the State of Idaho, and legal custodian of the corporation records of the State of Idaho, do hereby certify that

WESTERN ACCOUNTING SERVICE, INC.

a corporation duly organized and existing under the laws of **Utah** has fully complied with Section 10 Article II of the Constitution, and with Sections 30-501 and 30-502, Idaho Code, by filing in this office on the **Tenth** day of **April** **19⁶¹**, a properly authenticated copy of its articles of incorporation, and on the **Tenth** day of **April** **19⁶¹**, a designation of **Pratine K. Tidwell** in the County of **Twin Falls** as statutory agent for said corporation within the State of Idaho, upon whom process issued by authority of, or under any law of this State, may be served.

AND I FURTHER CERTIFY, That said corporation has complied with the laws of the State of Idaho, relating to corporations not created under the laws of the State, as contained in Chapter 5 of Title 30, Idaho Code, and is therefore duly and regularly qualified as a corporation in Idaho, having the same rights and privileges, and being subject to the same laws, as like domestic corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State. Done at Boise City, the Capital of Idaho, this **10th** day of **April**, **19⁶¹**, A.D. 19⁶¹.



Secretary of State's Office

I, LAMONT F. TORONTO, SECRETARY OF STATE OF THE STATE OF UTAH,
DO HEREBY CERTIFY THAT the attached is a full, true, and correct copy of the
Articles of Incorporation of the _____

WESTERN ACCOUNTING SERVICE, INC.

AS APPEARS _____ of record _____ IN MY OFFICE.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND

AND AFFIXED THE GREAT SEAL OF THE STATE OF UTAH

AT SALT LAKE CITY, THIS _____ SIXTEENTH _____ DAY OF

MARCH 19 61

Lamont F. Toronto
SECRETARY OF STATE
BY *Hendell L. Cottrell*
DEPUTY

14497
11/26/66
11/30/66
**ARTICLES OF INCORPORATION
OF
WESTERN ACCOUNTING SERVICE, INC.**

ARTICLE I

The name of this corporation shall be Western Accounting Service, Inc.

ARTICLE II

Its principal office in the State of Utah is to be located at 516 Boston Building, Salt Lake City, Utah

ARTICLE III

The nature of the business and purposes of the corporation shall be to do any or all of the following things as fully and to the same extent as a natural person could do:

To engage and participate in all phases of the collection and collection agency business, to handle, deal in, assign, accept assignments, sue on and otherwise transact the business of dealing in collection accounts of any and all kinds and natures. To handle billing, invoicing and correspondence in any way relating to its own accounts or the accounts of its clients and customers, to purchase, sell, assign, loan and borrow money on its own accounts or the accounts of its customers and clients and to do all other things incidental to or relating to or reasonably designed to promote and facilitate any of the foregoing.

To hold, purchase, acquire, sell, assign, pledge, mortgage and otherwise deal in real estate of all kinds, capital stock of any corporations, bonds or other evidences of debts of all kinds and chattels and personal property of any type or description.

To acquire, participate in or associate with any other business or
the assets and liabilities of any person, firm, business or corporation, and
to contract in every respect as could an individual without limit as to amount,
kind or nature, and to make, accept, endorse, discount and issue promissory
notes, evidences of debt of any sort or other negotiable or transferable
instruments.

To purchase, hold and reissue the shares of its capital stock and
to do any or all of the foregoing within or without the State of Utah.

ARTICLE IV

The life of this corporation shall be for ninety-nine (99) years.

ARTICLE V

The total authorized capital stock of this corporation is Five
Hundred (500) shares with no par value. The amount of capital stock with
which it shall commence business is Five Hundred (500) shares.

ARTICLE VI

The name and place of residence of the original incorporators and
the number of shares of capital stock paid for by and issued to each of them
are as follows:

<u>NAME</u>	<u>RESIDENCE</u>	<u>NO. OF SHARES</u>
Sam Arge	Salt Lake County, Utah	494
Joe Holman	Salt Lake County, Utah	1
R. A. Armstrong	Salt Lake County, Utah	1
R. W. Madsen	Salt Lake County, Utah	1
George Arge	Salt Lake County, Utah	1
R. L. Thomas	Salt Lake County, Utah	1
Layne B. Forbes	Salt Lake County, Utah	1

ARTICLE VI

The Board of Directors of this corporation is hereby authorized to repeal and amend the Articles of Incorporation and to adopt and amend by-laws if such shall be deemed necessary or advisable.

ARTICLE VIII.

The officers of the corporation shall be as follows: (a) A Board of Directors to manage and control the business of the corporation consisting of seven (7) stockholders, to be elected at the annual stockholders meeting by a majority vote of the shares of stock there represented and to serve until the next annual meeting of the stockholders and until their successors are elected and qualified and in the event of vacancy in the Board, such vacancy shall be filled for the unexpired term by a majority vote of the remaining directors; (b) A President, Vice President, Secretary and Treasurer, and such other officers as may from time to time be elected or appointed by the Board of Directors. One person may hold the offices of Secretary and Treasurer simultaneously. These officers shall be elected by the Board of Directors from its membership at the first meeting following the annual stockholders meeting; (c) The officers of the corporation shall not be removed during their terms of office except for cause but they may resign by tendering written resignation to the Board of Directors and by acceptance of such resignation by a majority vote of the Board of Directors; (d) Until the first general election, the Board of Directors shall consist of all seven original incorporators and the President shall be Sam Arge, Vice President Joe Holman and Secretary and Treasurer R. A. Armstrong.

ARTICLE IX

The corporation may but shall not be required to hold annual stockholders meetings. The date, time and place of any stockholders meeting shall be fixed by the President or by any two (2) Directors and

notice shall be given not less than forty-eight (48) hours prior thereto to all stockholders. Stockholders meetings may be called for any purpose. The Board of Directors shall fix the times and places of its meetings. Any stockholders meeting or board meeting may be held within the State of Utah or outside of the State of Utah, as may be determined by the Board of Directors or the President.

ARTICLE X

The private property of the stockholders of this corporation shall not be subject to the payment of corporate debt or obligation to any extent whatever.

ARTICLE XI

In furtherance and not in limitation of the powers conferred by the laws of the State of Utah the Board of Directors is expressly authorized to do any or all of the following:

To fix the amount to be reserved as working capital and to authorize and cause to be executed mortgages and liens upon the property and franchises of this corporation.

To have the general control and management of all business affairs of the corporation and to fix the fiscal year for the corporation.

To confer such additional powers relative to the management of the business affairs of this corporation upon the Board of Directors in the By-laws which the Board may adopt, amend or repeal as may be necessary, desirable or expedient from time to time.

James Clegg
Joe F. Morgan
Robert Morgan
W. H. Morgan
Ray S. Thomas

AFFIDAVIT

WE THE UNDERSIGNED, being all of the original subscribers to the capital stock, for the purpose of forming a corporation in pursuance of Title 16, Utah Code Annotated 1953, and Article XII of the Constitution of Utah, as amended, do make and file this certificate of incorporation, hereby declaring and certifying that the facts herein stated are true, and do respectively agree to take the shares of stock subscribed by each, and each individually has paid, or is able to, and will pay the amount of capital stock subscribed, and that at least ten per cent of the capital stock subscribed by each stockholder and not less than ten per cent of the capital stock of the corporation, has been paid in, and do waive all requirements of the statutes of the State of Utah relating to notice of assessments on the stock hereby subscribed; and we do further declare and certify that we have commenced the business of the corporation prior to the date hereof, and accordingly, we have hereunto set our respective hands and seals this 18th day of January, A. D. 1961.

Sam Age (SEAL)

George Halloran (SEAL)

James Hayes (SEAL)

John Miller (SEAL)

Ray W. Deacon (SEAL)

STATE OF UTAH)
) ss.
 County of Salt Lake)

Subscribed and sworn to before me this 18th day of January, 1961.

David D. Parker
Notary Public

My commission expires:

Residing at: May 19, 1963