

State of Idaho

Department of State

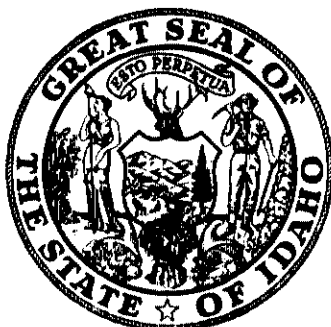
CERTIFICATE OF INCORPORATION OF

KELSO & IRWIN, P.A.

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: October 18, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Ava Seibel*

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ARTICLES OF INCORPORATION
OF

KELSO & IRWIN, P.A.

KNOW ALL MEN BY THESE PRESENTS that STARR KELSO, being a natural person of full age and citizen of the United States of America, and who is duly licensed to practice law in the State of Idaho and for the purpose of forming a Professional Service Corporation under and pursuant to the provisions of Title 30, Chapter 13, Idaho Code, Professional Service Corporation Act, with JON IRWIN, also duly licensed to practice law in Idaho, does hereby certify and adopt the following Articles of Incorporation.

ARTICLE I.

The name of this corporation shall be KELSO & IRWIN, P.A., and its existence shall be perpetual.

ARTICLE II.

The purpose and objects of this professional corporation shall be as follows:

1. To render legal services through its duly licensed officers, directors, employees, or agents in accordance with the Idaho Professional Service Corporations Act.

2. To invest its funds in real estate, personal property, mortgages, stocks, bonds, insurance or any other type of investments permitted by said Act.

3. In furtherance of and not in limitation of the general powers conferred by the laws of the State of Idaho, it is expressly provided that this Corporation shall also have the following powers:

a. To acquire by purchase or otherwise and to own hold, cancel, reissue, sell, pledge, and otherwise deal

in the stock of this professional corporation; provided, that the money or property of this professional corporation shall not be used for purchase of shares of its own stock when such use would cause any impairment of the capital of the professional corporation. The professional corporation shall not be entitled to vote, either directly or indirectly, on any shares of its own stock which it may hold.

b. To acquire by purchase or otherwise and to own, hold, cancel, reissue, sell, pledge and otherwise deal in the bonds, debentures, notes and other securities and obligations of this professional corporation.

c. To borrow money and give security therefor.

d. To enter into, make, perform and carry out contracts of every kind for any lawful purpose pertaining to its business, with any individual, entity, firm, association, or corporation, or with any governmental, municipal, or public authority, domestic or foreign.

e. To do everything necessary, proper, convenient, or incidental to the accomplishment of the purposes and objects of this Corporation or which is calculated directly or indirectly to promote the welfare or interests of the Corporation or enhance the value or render profitable any of its properties or rights.

4. In limitation of the general powers conferred on Corporations by the laws of the State of Idaho, it is expressly provided that:

a. This professional corporation shall not issue, nor shall any shareholder sell or transfer his shares in this professional corporation except to an individual who is duly licensed to practice law under the laws of this State. No shareholder of this professional corporation shall enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise the voting power of any or all of his stock. No transfer of stock shall be made until the same has been approved, at a stockholders' meeting called for such purpose, by a majority of the outstanding shares other than the shares being offered for sale or transfer.

b. In the event of a transfer of shares to a person or entity which is ineligible to be a shareholder, whether such transfer be voluntary, involuntary or by

operation of law, all such shares shall be subject to redemption as authorized by Section 30-1310, Idaho Code.

c. In the event the shareholder shall become legally disqualified to practice law under the laws of the State of Idaho, then such shareholder shall sever all employment with, and financial interests in this corporation forthwith.

5. Nothing contained in this Article II shall be deemed to authorize or permit the corporation to carry on any business, to exercise any power or to do any act which a corporation formed under the Idaho Professional Service Corporations Act may not at any time lawfully carry on or do.

ARTICLE III.

Shareholders of this Corporation shall have preemptive rights to acquire additional shares offered for sale by the Corporation.

ARTICLE IV.

1. The location and address of the registered office of the Corporation in this state shall be: 1044 Northwest Boulevard, Coeur d'Alene, Idaho 83814.

2. The name of the registered agent of the Corporation at that address shall be: STARR KELSO

ARTICLE V.

The number of shares of stock authorized and which may be issued by the Corporation is ONE HUNDRED THOUSAND (100,000) shares, which shall consist of common stock with a par value of ONE DOLLAR (\$1.00) per share. Each share shall be entitled to one (1) vote.

ARTICLE VI.

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Article of Incorporation in any manner now or hereafter prescribed or permitted by statute.

All rights of stockholders of the Corporation are granted subject to this reservation.

ARTICLE VII.

1. The number of Directors of the Corporation shall be fixed as provided in the Bylaws and may be changed from time to time by amending the Bylaws, as therein provided, but the number of Directors shall not be less than one (1) nor more than nine (9). All Directors shall be licensed to practice law in the State of Idaho.

2. The right and power to repeal, alter, rescind and amend the Bylaws of this Corporation and to adopt new Bylaws is hereby expressly conferred upon the Board of Directors of this Corporation as provided in Section 30-1-27, Idaho Code.

3. The Corporation may enter into contracts and otherwise transact business as vendor, purchaser, or otherwise, with its directors, officers and stockholders and with corporations, associations, firms and entities in which they are or may be or become interested as directors, officers, shareholders, members or otherwise, as freely as though such adverse interests did not exist, even though the vote, action or presence of such directors, officer or stockholder may be necessary to obligate the corporation upon such contracts or transactions; and in the absence of fraud no such contract or transactions shall be avoided and no such director, officer or stockholder shall be held liable to account to the Corporation, by reason of such adverse interests or by reason of any fiduciary relationship to the corporation arising out of such office or stock ownership, for any profit or benefit realized by him through any such contract or transaction; provided, that in the case of directors and officers of the Corporation (but not in the case of stockholders who are not directors or officers), the nature of the interest of such director or officer, though not necessarily the details or extent thereof, be disclosed or known to the Board of Directors of the Corporation, at the meeting hereof at which such contract or transaction is authorized or confirmed. A

general notice that a director or officer of the Corporation is interested in any corporation, association, firm or entity shall be sufficient disclosure as to such director or officer with respect to all contracts and transactions of that corporation, association, firm or entity.

4. Any contract, transaction, or act of the Corporation, or of the directors or of any officer of the Corporation, which shall be ratified by a majority of a quorum of the stockholders of the Corporation at any annual meeting or any special meeting called for such purpose, shall, insofar as permitted by law, be as valid and as binding as though ratified by every stockholder of the Corporation.

5. The Board of Directors of the Corporation are hereby specifically authorized to adopt Bylaws restraining the alienation of the shares of the Corporation and further providing for the purchase or redemption by the Corporation of its shares.

6. Initially there will be (2) two Directors of this Corporation whose address is as follows:

<u>Name</u>	<u>Address</u>
STARR KELSO	1044 Northwest Boulevard Coeur d'Alene, ID 83814
JON IRWIN	1044 Northwest Boulevard Coeur d'Alene, ID 83814

The term of the first Directors shall be until the first annual meeting of the stockholders of the Corporation to be held as determined in the Bylaws of this Professional Service Corporation or until their successors are elected and duly qualified.

ARTICLE VIII.

The name and address of the incorporator is as follows:

<u>Name</u>	<u>Address</u>
STARR KELSO	1044 Northwest Blvd. Coeur d'Alene, ID 83814

IN WITNESS WHEREOF, the incorporator hereinabove named has hereunto set his hand in duplicate this 14 day of October, 1993.

Starr Kelso
STARR KELSO

STATE OF IDAHO)
 ss
County of Kootenai)

On this day personally appeared before me, STARR KELSO, known to me to be the individual described in and who executed the within and foregoing Articles of Incorporation and acknowledged to me that he signed and sealed the same as his free and voluntary act and deed for the uses and purposes therein mentioned.

DATED this 14 day of October, 1993.

Walter J. Hardy
Notary Public for Idaho
Residing at: Hayden Lake
My Commission Expires: 6/26/95