



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

BARRETT, TRAVIS & JEFFRIES, CHARTERED

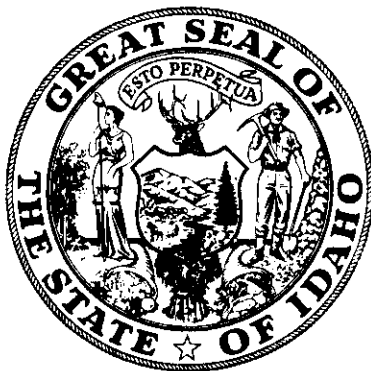
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

BARRETT, TRAVIS & JEFFRIES, 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 August 29, 1980.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF INCORPORATION
OF
BARRETT, TRAVIS & JEFFRIES, CHARTERED

AUG 29 10 33 AM '80
SECRETARY OF STATE

We, the undersigned natural persons of the age of twenty-one years or more, do hereby form a professional corporation under the laws of the State of Idaho, and to that end do hereby set forth:

1. The name of the corporation is:

Barrett, Travis & Jeffries, Chartered

2. The period of duration of the corporation shall be perpetual.

3. The purpose for which the corporation is organized is to engage in, conduct and carry on the practice of public accounting and to do all things appropriate for rendering the services required in conjunction therewith.

4. The aggregate number of shares which the corporation shall have authority to issue is Ten Thousand (10,000), having a par value of One Dollar (\$1.00) per share.

The preferences, limitations and relative rights in respect of the shares shall be fixed by resolution of the Board of Directors.

5. The minimum amount of consideration for its shares to be received by the corporation before it shall commence business is Three Hundred Dollars (\$300.00).

6. The directors of the corporation shall have the power to sell any authorized but unissued stock at any time and to any person licensed to practice public accounting in the State of Idaho as they deem advisable, and no stockholder shall be entitled, as of right to subscribe for or purchase any of such addition shares of stock.

7. The address of the initial registered office of the corporation is 308 N. 15th Street, Boise, Idaho 83702, and the name of the initial registered agent at such address is John C. Travis, 308 N. 15th Street, Boise, Idaho 83702.

8. The number of directors of the corporation may be fixed by the bylaws, but shall not be less than the number required by law.

The number of directors constituting the initial board of directors shall be three, and the names and addresses of the persons who are to serve, as directors until the first meeting of shareholders or until their successors are elected and qualified are:

<u>Names</u>	<u>Addresses</u>
Spencer C. Barrett	308 N. 15th Street, Boise, Idaho 83702
John C. Travis	308 N. 15th Street, Boise, Idaho 83702
Larry A. Jeffries	308 N. 15th Street, Boise, Idaho 83702

9. The name and address of the incorporators are:

<u>Names</u>	<u>Addresses</u>
Spencer C. Barrett	308 N. 15th Street, Boise, Idaho 83702
John C. Travis	308 N. 15th Street, Boise, Idaho 83702
Larry A. Jeffries	308 N. 15th Street, Boise, Idaho 83702

10. The effective date of these Articles of Incorporation shall be 12:01 A.M. on September 2, 1980.

IN TESTIMONY WHEREOF, I have hereunto set my hand, this the 29th day of August, 1980.


Spencer C. Barrett


John C. Travis


Larry A. Jeffries

STATE OF IDAHO

COUNTY OF ADA

I, William F. Warner, a notary public, do hereby certify that Spencer C. Barrett, personally appeared before me this 29th day of August, 1980, and acknowledged the due execution of the foregoing Articles of Incorporation.


Notary Public

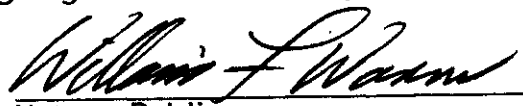
(SEAL)

My commission expires 11-3-82

STATE OF IDAHO

COUNTY OF ADA

I, William F. Warner, a notary public, do hereby certify that John C. Travis, personally appeared before me this 29th day of August, 1980, and acknowledged the due execution of the foregoing Articles of Incorporation.


Notary Public

(SEAL)

My commission expires 11-3-82

STATE OF IDAHO

COUNTY OF ADA

I, William F. Warner, a notary public, do hereby certify that
Larry A. Jeffries, personally appeared before me this 29th day of August, 1980,
and acknowledged the due execution of the foregoing Articles of Incorporation.

William F. Warner

Notary Public

(SEAL)

My commission expires 11-3-82