



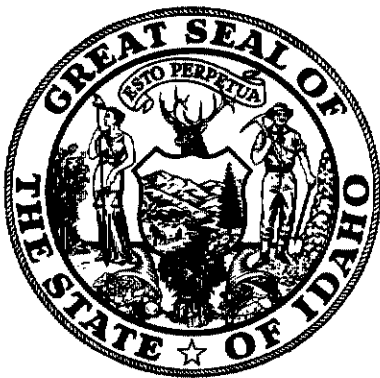
CERTIFICATE OF INCORPORATION
OF

WHEELER & ASSOCIATES, INC.

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: **January 25, 1989**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *[Signature]*

ARTICLES OF INCORPORATION
OF
WHEELER & ASSOCIATES, INC.

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SECRETARY OF STATE

The undersigned hereby establishes a corporation pursuant to the statutes of the State of Idaho and adopts the following Articles of Incorporation.

ARTICLE I - NAME

The name of the Corporation is Wheeler & Associates, Inc.

ARTICLE II - DURATION

The Corporation is to have perpetual existence.

ARTICLE III - PURPOSE

The nature of the business and the objects and the purposes for which this Corporation is created are:

To conduct, engage in and carry on a general business of the following:

A. Acquiring, developing, owning, conveying, operating, leasing, renting, brokering, financing, mortgaging, managing, caretaking, and otherwise disposing of and dealing in real property or any interest therein; and to build, furnish, equip, construct and repair buildings and/or houses and to carry on a general real estate business; and,

B. Purchasing, or otherwise acquiring, and owning, holding, managing, manufacturing, developing and selling, leasing, encumbering or otherwise disposing of and dealing in personal property and commodities of every kind and description, tangible or intangible and including, but not limited to, stock, stock rights, options or warrants, debentures, bonds and other obligations and securities of corporations, or other entities, whether in connection with or incident or related to the purposes described herein or otherwise; and,

C. Investing on behalf of itself or others, in any form, any part of its capital and such additional funds as it may obtain, in any corporation, association, partnership, joint venture, governmental entity or business venture of any kind or character and otherwise acquiring an interest in any such business or business venture as the Board of Directors may from time to time deem convenient or proper, and actively engaging in, promoting, managing and otherwise protecting and developing any investment or interest so acquired, whether in connection with or incident or related to the purposes described herewith, or otherwise; and,

D. To engage in any commercial, industrial and/or agricultural enterprise or transaction calculated or designed to be profitable to the Corporation in conformity with the laws of the State of Idaho,

E. To do everything necessary, proper, advisable or convenient for the accomplishment of the purposes hereinabove set forth, and to do all other things incidental thereto or connected therewith which are not forbidden by the Idaho Corporation Laws, by any other law, or by these Articles of Incorporation.

F. To carry out the purposes hereinabove set forth in any state, territory, district, possession, dependency or other political subdivision of the United States of America, or in any foreign country, to the extent that such purposes are not forbidden by the law of such state, territory, district, possession, dependency or political subdivision of the United States of America or by such foreign country.

ARTICLE IV - POWERS

In furtherance of the purposes set forth in Article III of these Articles of Incorporation, the Corporation shall have and may exercise all of the rights, powers and privileges now or hereafter conferred upon corporations organized under the pursuant to the laws of the State of Idaho, including, but not limited to, the power to enter into general partnerships, limited partnerships (whether the corporation be a limited or general partner), joint ventures, syndicated pools, associations and other arrangements for carrying on one or more of the purposes set forth in Article III of these Articles of Incorporation and in the Idaho Corporation Code, jointly or in common with others. In addition, the corporation may do everything necessary, suitable or proper for the accomplishment of any of its corporate purposes.

ARTICLE V - SHARES

A. Authorized Shares: The aggregate number of shares which the corporation shall have authority to issue is 50,000 (fifty thousand) shares of common stock with no par value. All shares when issued shall be non-assessable and fully paid. Each share-holder of record shall be entitled at all stockholder's meetings to one vote for each share of stock standing in her name on the books of the Corporation.

B. Transfer Restrictions: The Corporation shall have the right by appropriate action to impose restrictions upon the transfer of any shares of its common stock, or any interest therein, from time to time issued, provided that such restrictions as may from time to time be so imposed or notice of the substance thereof shall be set forth upon the face or back of the certificates representing such shares of common stock.

C. Preemptive Rights: The holders of the shares of the common stock of the Corporation shall not be entitled as of right to purchase or subscribe for any unissued or treasury shares of any class or any additional shares of any class to be issued by reason of any increase of the authorized shares of the Corporation of any class, or any bonds, certificates of indebtedness, debentures, or other securities, rights, warrants or options convertible into shares of the Corporation or carrying any right to purchase shares of any class in accordance with their proportionate equity in the Corporation.

ARTICLE VI - LIMITATION

The private property of the stockholders of the Corporation shall not be subject to the payment of corporate debts, liabilities or obligations to any extent whatever.

ARTICLE VII - BOARD OF DIRECTORS

The business and affairs of the Corporation shall be managed by a Board of Directors which shall exercise all the powers of the corporation except as otherwise provided in the By-Laws or by these Articles of Incorporation. There shall be one director or such larger number or small number (at no times less than one) as shall be fixed by the By-Laws or from time to time by amendment of the By-Laws, but no decrease in the number of Directors shall shorten the term of any incumbent director.

ARTICLE VIII - INITIAL DIRECTOR

The initial Board of Directors shall consist of one member. The name and address of the person who is to serve as Director until the first annual meeting of the shareholders or until their successors be elected and qualify are:

Vaughnette L. Wheeler

2362 Lakeshore Drive
Sagle, Idaho 83860

ARTICLE IX - CONTRACTS

No contract or other transaction between the Corporation and any other person, firm, partnership, corporation, trust, joint venture, syndicate or other entity shall be in any way affected or invalidated solely by reason of the fact that any director or officer of the Corporation is pecuniarily or otherwise interested in, or is a director, officer, shareholder, employee, fiduciary or member of such other entity, or solely by reason of the fact that any director or officer individually or any entity in which any director or officer is in any way interested, may be a party to or may be interested in a contract or other transaction of the Corporation.

ARTICLE X - DISTRIBUTIONS

In addition to the other powers now or hereafter conferred upon the Board of Directors by these Articles of Incorporation, the By-Laws of the Corporation, or by the laws of the State of Idaho, the Board of Directors may from time to time distribute to the shareholders in partial liquidation, out of the state capital or the capital surplus of the Corporation, a portion of the Corporation assets, in cash or in kind; subject, however, to the limitations contained in the Idaho Corporation Code.

ARTICLE XI - REGISTERED AGENT AND ADDRESS

The Corporation's principal place of business in the State of Idaho shall be kept at 303 Church Street, Sandpoint, Idaho, 83864. The address of the corporation's initial registered office is 303 Church Street, City of Sandpoint, County of Bonner, State of Idaho, 83864; and the name of the Corporation's initial registered agent at such address is Vaughnette Wheeler.

ARTICLE XII - BYLAWS

The directors shall have power to make By-Laws and to amend or alter the By-Laws from time to time as they deem proper for the administration and regulation of the affairs of the Corporation.

ARTICLE XIII - AMENDMENT

The right is reserved from time to time to amend, alter or repeal any provisions of and to add to these Articles of Incorporation in any manner now or hereafter prescribed or permitted by the laws of Idaho, and the rights of all shareholders are subject to this reservation.

ARTICLE XIV - INCORPORATOR ONE PARTY

The name and address of the incorporator is:

Vaughnette L. Wheeler 2362 Lakeshore Drive
Sagle, Idaho 83860

IN WITNESS WHEREOF, the incorporators have executed these Articles of Incorporation this 24th day of January, 1989.


Vaughnette L. Wheeler

STATE OF IDAHO)
) ss.
COUNTY OF BONNER)

On this 24th day of January, 1989, personally appeared before me the undersigned, a Notary Public in and for the State of Idaho, Vaughnette L. Wheeler, who is known to be the person whose name is subscribed to the within instrument and scknowledged to me that she executed the same.

Witness my hand and official seal this 24th day of January, 1989.

June H. Young
Notary Public

Lifetime
My commission expires