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STATE OF IDAHO

FILED/EFFECTIVE

ARTICLES OF INCORPORATION

OF

TROY L. MAHLKE, CPA, PC

KNOWN ALL MEN BY THESE PRESENTS that I, the undersigned, being of full age and a citizen of the United States, and of the State of Idaho, do hereby form a professional corporation under the Laws of the State of Idaho, as contained in Title 30, Chapter 13 of the Idaho Code, known as the "Professional Service Corporation Act," and to that end I do hereby certify:

ARTICLE I

NAME

The name of the Corporation shall be TROY L. MAHLKE, CPA, PC.

ARTICLE II

PURPOSES AND POWERS

The purposes for which the Corporation is organized are:

(a) To engage in the professional practice of accounting as a professional corporation, as the same is now or hereafter defined by statute, rule, and regulation;

(b) To invest in real property, personal property, mortgages, stocks, bonds, or any other types of investment, and to own or lease real or personal property necessary for the rendering of such professional services;

(c) To engage in such other businesses or professions as may be authorized or permitted by the Professional Service Corporation Act (Title 30, Chapter 13 of the Idaho Code), and to the extent not inconsistent with the foregoing as may be permitted by the Idaho Business Corporation Act of the State of Idaho.

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ARTICLE III

DURATION

The period of duration of the Corporation shall be perpetual.

ARTICLE IV

REGISTERED OFFICE

The initial registered office of said Corporation in the State of Idaho shall be located at 401 2nd Street North, Twin Falls, Idaho. The Post Office address of the initial registered office is P. O. Box 1293, Twin Falls, Idaho 83303-1293. Troy L. Mahlke shall be the initial registered agent at the address set forth above.

ARTICLE V

CORPORATION STOCK

The aggregate number of shares which the Corporation shall have authority to issue is 1,000, all of which shall have a par value of \$1.00 per share.

ARTICLE VI

INCORPORATORS

The names and addresses of the Incorporators are:

NAME

ADDRESS

Troy L. Mahlke

P. O. Box 1293
Twin Falls, ID 83302-1293

ARTICLE VII

MANAGEMENT

The business of the Corporation shall be managed by a Board of Directors equal to the number of stockholders. Provided, however, no person shall be a stockholder who is not engaged in the profession for which the Corporation is organized, and no person who is not a shareholder may

serve as a Director of the Corporation. A Director shall hold office for the term for which he was named or elected and until his successor is elected and qualified.

ARTICLE VIII

INITIAL BOARD OF DIRECTORS


The Incorporator listed above in Article VI shall serve as Director until the first annual meeting of the share-holders or until his successor is elected and qualified.

ARTICLE IX

BYLAWS

The power to adopt, repeal, or amend the Bylaws of the Corporation shall be in the stockholders, and the Bylaws may be amended, adopted, or repealed by a majority vote of the stock issued and entitled to vote.

IN WITNESS WHEREOF, I have hereunto set my hand this 2nd day of July, 2001.



TROY L. MAHLKE

STATE OF IDAHO

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) ss.

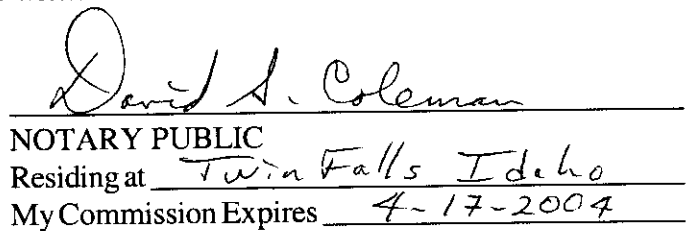
County of Twin Falls

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On this 2nd day of July, 2001, before me, the undersigned, a Notary Public in and

for said county and State, personally appeared TROY L. MAKLKE, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal



NOTARY PUBLIC

Residing at Twin Falls Idaho

My Commission Expires 4-17-2004