

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

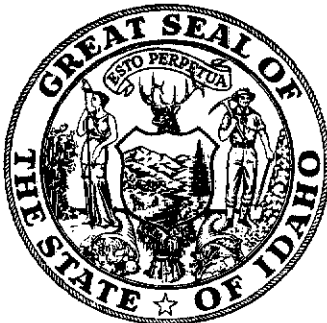
P & L ENTERPRISES OF IDAHO, INC.

File number C 115150

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: May 30, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

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SLOAN
STATE

**ARTICLES OF INCORPORATION
OF
P & L ENTERPRISES OF IDAHO, INC.**

**ARTICLE I
CORPORATE NAME**

The name of this corporation shall be :

P & L ENTERPRISES OF IDAHO, INC.

**ARTICLE II
EXISTENCE**

This corporation shall have perpetual existence.

**ARTICLE III
PURPOSES**

This corporation is formed for the purpose and objective of transacting any and all lawful business for which corporations may be incorporated under Title 30 of the Idaho Code, including without limitation:

1. Conducting the franchised business known as "Express Personnel Services of Lewiston".
2. Conducting any related business activity including investing assets for the benefit of the corporation.

**ARTICLE IV
CAPITALIZATION**

The capital stock of this corporation shall consist of 100,000 shares of common stock, having no par value per share. Each of such shares shall be nonassessable when fully paid for.

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The capital stock of this corporation shall not be divided into classes, but shall consist of one class only, that being common stock. Each share of stock shall be entitled to one vote in all matters wherein the shareholders of the corporation shall be entitled to vote, and each share shall, in all respects, be equal to every other share.

The capital stock shall be transferred in accordance with such rules and regulations as may be established by the bylaws of the corporation, and all restrictions relative to the transfer of shares of stock of the corporation shall be specifically noted on the stock certificates issued by the corporation.

ARTICLE V REGISTERED OFFICE

The initial registered office of this corporation shall be located at 1714 G Street, Lewiston, Idaho 83501. The initial registered agent of this corporation at such address shall be James E. Larson.

ARTICLE VI INCORPORATORS AND INITIAL BOARD OF DIRECTORS

The below named individuals are the incorporators and shall constitute the initial board of directors who shall serve as directors until the first annual meeting of shareholders or until their successors are duly elected and qualified.

James E. Larson
1714 G Street
Lewiston, Idaho 83501

Gregory S. Piper
1714 G Street
Lewiston, Idaho 83501

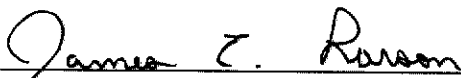
**ARTICLE VII
LIMITED LIABILITY**

The directors of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, provided that such personal liability shall not be limited for any of the following acts:

1. For any breach of the directors duty of loyalty to the corporation or its stockholders;
2. For acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law;
3. For those acts more particularly set forth in Idaho Code § 30-1-48; and
4. For any transaction from which the director derived an improper personal benefit.

IN WITNESS WHEREOF, the undersigned, being all of the incorporators and all of the initial directors hereinbefore named, do hereby make this certificate for the purpose of forming a corporation pursuant to the provisions of Title 30, Idaho Code, and do hereby certify that the facts hereinbefore set forth are true and correct.

Signed this 29th day of May, 1996.



JAMES E. LARSON



GREGORY S. PIPER

STATE OF IDAHO)
 : ss.
County of Nez Perce)

On this 29th day of May, 1996, before me, the undersigned, a notary public in and for said state, personally appeared JAMES E. LARSON and GREGORY S. PIPER, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on the day and year in this certificate first above written.

Dana M. Dutrick
Notary Public in and for said state,
residing at or employed in Boise, Idaho
My Commission Expires: 6-12-98
(SEAL)