

210
May 3 4 22 PM '00
SECRETARY OF STATE
STATE OF IDAHO

FILED/EFFECTIVE

AMENDED AND RESTATED
00 MAY 11 AM 11:35
ARTICLES OF INCORPORATION
SECRETARY OF STATE
STATE OF IDAHO

SECRETARY OF STATE

05/04/2000 09:00
05/11/00 CT: 38160 MI: 314786
11.00 = 38.00 AMEND PRIC # 2

C43224

EBERLE, BERLIN, KADING, TURNBOW & MCKLVEEN, CHARTERED

PURSUANT to the provisions of 30-1-1007 of the Idaho Business Corporation Act, the undersigned corporation, pursuant to a resolution duly adopted by its Board of Directors, hereby adopts the following Amended and Restated Articles of Incorporation, which Amended and Restated Articles of Incorporation replace in their entirety the existing Articles of Incorporation, including any amendments thereto.

FIRST

The name of the corporation is **EBERLE, BERLIN, KADING, TURNBOW & MCKLVEEN, CHARTERED.**

SECOND

The period of its duration is perpetual.

THIRD

The purpose and objects for which the corporation is formed are as follows:

(a) This corporation is formed and organized for the sole and specific purpose of rendering professional services to the public by persons specifically licensed and authorized under the laws of the state of Idaho to engage in the practice of law and such other allied professional services and business as allowed under the Professional Service Corporation Act. The corporation shall carry on the practice of law and render professional services only through its officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional services within the state of Idaho.

(b) This corporation may not engage in any business other than the rendering of professional services as herein set forth, provided, however, that this corporation by and through its officers and directors shall have the power and authority to invest the corporate funds in real estate, mortgages, stocks, bonds or any other types of investments, and in real or personal property necessary for the rendering of professional services by the corporation.

(c) Pursuant to and within the limitations of the aforementioned power and authority of the officers and directors of this corporation, said officers and directors shall be, and hereby are, authorized to do the following acts in the name of, and on behalf of, this corporation:

(1) To have and to exercise any and all powers and privileges now or hereinafter conferred by the laws of the state of Idaho upon professional service corporations organized under the Professional Service Corporation Act of the state of Idaho, or under any act amendatory thereof, or supplemental thereto, or substituted therefor;

(2) To render professional services as licensed attorneys and such other allied professional services as allowed under the Professional Service Corporation Act through its officers, employees and agents only, and only by said officers, employees and agents being properly and duly licensed or otherwise legally authorized to render professional services within the state of Idaho; provided, however, that any officer, shareholder, agent or employee of this corporation shall remain personally and fully liable and accountable for any negligent or wrongful act or misconduct committed by him, or by any person under his direct supervision and control, while rendering professional services on behalf of this corporation to the person for whom such professional services were being rendered and, further, provided that this corporation shall be liable, in addition thereto, up to the full value of its property for any negligent or wrongful acts or misconduct committed by any of its officers, shareholders, agents or employees while the same are engaged on behalf of the corporation in the rendering of such professional services, and, provided further, that if any officer, shareholder, agent or employee of this corporation who has been rendering professional service to the public becomes legally disqualified to render such professional services within the state of Idaho or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall sever all employment with, and financial interest in, this corporation forthwith, and shall return any capital stock of this corporation held by such individual to the treasury of the corporation, to be canceled or otherwise disposed of by this corporation in accordance with the provisions hereof and the Bylaws of this corporation.

(3) To acquire, hold, sell, reissue or cancel any shares of its own capital stock, provided, however:

(i) That the shares of its own capital stock belonging to this corporation shall not be voted directly or indirectly;

(ii) No capital stock of this corporation may be issued to anyone other than an individual who is duly licensed under the laws of the state of Idaho to practice law as a licensed attorney; and provided, further, that any common capital stock of this corporation may not be voted by any person who is not at the time of such vote a licensed attorney in good standing under and pursuant to the laws of the state of Idaho.

(iii) Subject to the provisions of the Professional Service Corporation Act of the state of Idaho, and any similar limitations contained in these Articles of Incorporation, the officers and directors of this corporation shall be, and hereby are, authorized to transact any and all lawful business for which the corporation may transact as allowed under the Idaho Business Corporation Act.

The foregoing clauses are to be construed both as objects and powers; and it is hereby expressly provided that enumeration herein of specific objects and powers shall not be held to limit or restrict in any manner the general powers of the corporation; provided, however, that nothing contained herein shall be deemed to authorize or permit the corporation to carry on any business or to exercise any power or to do any act which a professional corporation formed under the Professional Service Corporation Act of the state of Idaho, or any amendment thereof, or supplement thereto, or substitute therefor, may not at the time lawfully carry on or do.

FOURTH

The aggregate number of shares which the corporation shall have authority to issue is 2000 with a par value of \$100.00 per share. The following limitations shall apply regarding the issuance, ownership, transfer and voting of the capital stock of the corporation:

(a) The capital stock of the corporation may only be issued, upon the affirmative vote of at least three-fourths (3/4) of the outstanding common stock of the corporation, to individuals who are duly licensed attorneys legally authorized and in good standing to practice law within the state of Idaho.

(b) Common stock of this corporation passing by the operation of law or by the laws of descent and distribution, or by other legal fashion to any person, firm or other individual or organization, who is at the time not a licensed attorney or otherwise legally authorized to practice law under the laws of the state of Idaho, shall be transferred to this corporation and this corporation shall pay for such stock in the fashion and in accordance with the provisions of the Bylaws of this corporation. Notwithstanding the foregoing, if a corporation organized under this chapter has only one (1) shareholder, and that shareholder becomes disqualified under section 30-1309A, Idaho

Code, or dies, the disqualified shareholder or the personal representative of the deceased shareholder may, notwithstanding other provisions of this chapter, exercise the voting rights of the outstanding shares only for the purpose of dissolving the corporation pursuant to sections 30-1-1401 through 30-1-1407, Idaho Code, consolidating or merging the corporation pursuant to section 30-1-1101, Idaho Code, or converting the corporation to a corporation for profit under the Idaho business corporation act, chapter 1, title 30, Idaho Code.

(c) No voting trust, agreement, or other type of arrangement, the effect of which would place the common capital stock of this corporation in any ownership other than an individual who is licensed to practice law under the laws of the state of Idaho shall be recognized or effective.

(d) If any individual shareholder, as herein provided, shall become legally disqualified to render professional services within the state of Idaho, or accepts employment that, pursuant to existing law, places restrictions or limitations upon such individual's continued rendering of such services, such shareholder shall sever all employment with, and financial interest in, this corporation.

(e) A shareholder of any of the common capital stock of this corporation may not transfer shares of this corporation to a person other than the corporation.

(f) The capital stock of the corporation owned by a shareholder may be called and purchased by the corporation upon the affirmative vote of at least three-fourths of the outstanding common stock of the corporation.

(g) The shareholders shall have the power to include in the Bylaws, adopted by at least three-fourths majority vote of all shareholders, any regulation or restriction governing the sale, transfer, call or other disposition of the corporation's outstanding stock.

FIFTH

1. No person who is not a shareholder may serve as a director of the corporation.

2. No person who is not a shareholder may serve as a general officer of this corporation unless there is only one (1) shareholder in which case the secretary of the corporation may be a non-shareholder. The offices of president and secretary shall not be filled by the same person.

SIXTH

Shareholders shall have no preemptive right to acquire unissued or treasury shares or securities convertible into such shares or carrying a right to subscribe to or acquire shares, except as provided in the Professional Service Corporation Act of the state of Idaho and the Idaho Business Corporation Act.

SEVENTH

The location of the initial registered office of the corporation is 300 No. Sixth Street, P.O. Box 1368, Boise, Idaho 83701 and the name of its initial registered agent at such address is William J. McKlveen.

EIGHTH

The corporation was initially incorporated under the name of Eberle, Berlin, Kading, Turnbow & Gillespie, Chartered on January 5, 1971. The incorporators were:

NAME	POST OFFICE ADDRESS	PROFESSIONAL STATUS	NO. OF SHARES
T.H. Eberle	P.O. Box 1368 Boise, Idaho	Licensed Attorney	1
J.L. Berlin	P.O. Box 1368 Boise, Idaho	Licensed Attorney	1
R. B. Kading, Jr.	P.O. Box 1368 Boise, Idaho	Licensed Attorney	1
R.M. Turnbow	P.O. Box 1368 Boise, Idaho	Licensed Attorney	1
James R. Gillespie	P.O. Box 1368 Boise, Idaho	Licensed Attorney	1

NINTH

The Bylaws of the corporation may not be adopted, altered, amended or repealed except upon the affirmative vote of a majority of the shareholders.

TENTH

The corporation may indemnify directors and/or officers to the fullest extent allowed under the Idaho Business Corporation Act.

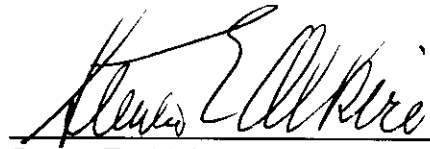
The number of shares outstanding and entitled to vote on these Amended and Restated Articles of Incorporation was 540. The number of shares cast for and against each amendment was:

<u>Amended Article</u>	<u>Shares For</u>	<u>Shares Against</u>
First	540	0
Second	540	0
Third	540	0
Fourth	540	0
Fifth	540	0
Sixth	540	0
Seventh	540	0
Eighth	540	0
Ninth	540	0
Tenth	540	0

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 1 day of

May, 2000.

By:



Steven E. Alkire

Its: Secretary

I, William J. McKlveen, agree to serve as Registered Agent for Eberle, Berlin,
Kading, Turnbow & McKlveen, Chartered.

DATED: May 11, 2000



William J. McKlveen

MAY 11 AM 10:45
SECRETARY OF STATE
STATE OF IDAHO