

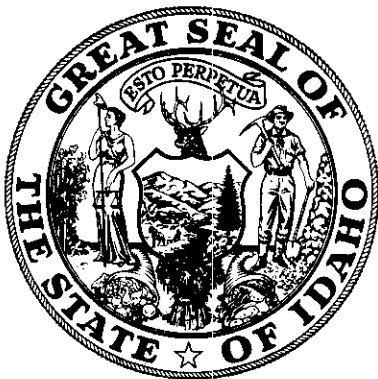
CERTIFICATE OF INCORPORATION
OF

LARS AND ASSOCIATES, LTD.

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: **December 16, 1985**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *[Signature]*

ARTICLES OF INCORPORATION

LARS AND ASSOCIATES, LTD.

THE UNDERSIGNED, acting as incorporators of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I: The name of the corporation is LARS AND ASSOCIATES, LTD.

ARTICLE II: The period of the Corporation's duration is perpetual.

ARTICLE III: The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE IV: The aggregate number of shares which the Corporation shall have authority to issue is FIVE HUNDRED (500) shares, with no par value.

ARTICLE V: The address of the initial registered office of the Corporation is 224 Sunset Drive, Post Falls, Idaho 83854 and the name of its initial registered agent at such address is Robert E. Lee.

ARTICLE VI: The number of directors constituting the initial Board of Directors of the Corporation is three, and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and shall qualify are:

LARRY GILMAN	P.O. Box 129 Coeur d'Alene, Idaho 83814
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BILL REES	P.O. Box 6686 Auburn, California 95604
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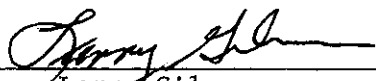
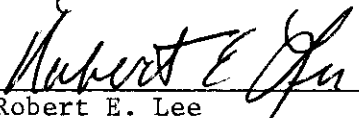
ROBERT E. LEE	224 Sunset Drive Post Falls, Idaho 83854
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ARTICLE VII: The name and address of each incorporator is:

LARRY GILMAN	P.O. Box 129 Coeur d'Alene, Idaho 83814
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ROBERT E. LEE	224 Sunset Drive Post Falls, Idaho 83854
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DATED THIS 6th day of December, 1985.

 Larry Gilman	
 Robert E. Lee	