

State of Idaho

Department of State

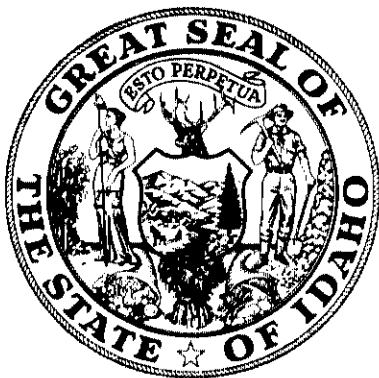
CERTIFICATE OF INCORPORATION OF

JURGENS & CO., P.A.

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: **February 22, 1991**



Pete T. Cenarrusa

SECRETARY OF STATE

by:

M. Richards

ARTICLES OF INCORPORATION

OF

JURGENS & CO., P.A.

FEB 22 8 42 AM '91
SECRETARY OF STATE

The undersigned, acting as sole incorporator of corporation under the Idaho Business Corporation Act, hereby adopts the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is JURGENS & CO., P.A.

SECOND: The period of the corporation's duration is perpetual.

THIRD: That the purposes and objects for which said corporation is formed are as follows:

A. To engage in the practice of certified public accountancy and to perform all services and acts necessarily related thereto.

B. To construct, acquire, operate, hire, lease, mortgage, sell or otherwise dispose of such real and personal property as may be necessary or convenient for the rendering of the professional services hereinabove enumerated.

C. To invest corporate funds in real estate, mortgages, stocks, bonds, personal property, insurance or any other type of investments permitted under the provisions of the Professional Service Corporation Act of the State of Idaho.

D. To purchase or otherwise acquire, own, hold, mortgage, pledge, sell, assign, transfer, or otherwise dispose of shares of the capital stock of this corporation and to redeem the same; provided that the money or property of this Professional Service Corporation shall not be used for purchase or redemption of shares of its own stock when such use would cause an impairment of capital of said corporation. The Professional Service Corporation shall not be entitled to vote, either directly or indirectly, any of its own stock which it may hold.

E. To enter into any contract, pension trust, cooperative agreement or profit sharing plan with its officers and/or employees which the corporation may deem advantageous or expedient or to otherwise reward or pay such persons for their services to the corporation as the director or directors of said corporation may deem fit.

F. To borrow money for the purpose of carrying on the business of the corporation and the rendering of the professional services hereinabove enumerated and to issue bonds, notes or debentures or other evidences of any such indebtedness therefor and to secure the same by mortgage or pledge of personal property, including the income of the corporation, or by mortgage of real estate or personal property, executed in trust or otherwise.

G. To exercise generally the powers customarily exercised by Professional Service Corporations authorized to render the professional services enumerated and particularly to exercise those powers provided by the laws of the State of Idaho, to the extent that such powers provided therein are not inconsistent with the Professional Service Corporation Act of the State of Idaho.

The foregoing clauses, by reason of the specific enumeration of these powers and objects, shall not be held to restrict the power of the corporation to do any of the things within the purview of its general purposes, as above specified, permitted under the Professional Service Corporation Act of the State of Idaho.

FOURTH: The capital stock of this corporation shall consist of one hundred thousand (100,000) shares of common stock having a par value of One Dollar (\$1.00) per share and an aggregate par value of One Hundred Thousand Dollars (\$100,000.00); each of said shares shall be non-assessable when fully paid for.

The capital stock of this corporation shall not be divided into classes, but shall consist of only one class, that being common stock; and each share of stock shall be entitled to one (1) vote in all matters wherein the shareholders of this corporation shall be entitled to vote and each share in all respects shall be equal to every other share.

The capital stock of this corporation shall not be issued to anyone other than an individual or individuals who are duly licensed or otherwise legally authorized to render the professional services hereinabove enumerated, that is, to engage in the practice

of certified public accountancy in the State of Idaho and no shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting any other person with the authority to exercise the voting power of any or all of his stock.

No shareholder of this corporation may sell or transfer his shares in this corporation, except to another individual who is eligible to be a shareholder of this corporation in accordance with the provisions of these Articles of Incorporation, and such sale or transfer may be made only after the same shall have been approved at a stockholders meeting specifically called for such purpose by not less than a majority of the outstanding stock of the corporation and at such shareholders meeting the shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose unless all shareholders consent that the stock be voted.

The Board of Directors of the corporation are hereby specifically authorized to adopt Bylaws restraining the alienation of shares of the corporation and further providing for the purchase or redemption by the corporation of its shares.

FIFTH: The address of the initial registered office of the corporation is Bollinger Plaza, 301 D Streets, Lewiston, Idaho 83501, and the name of its initial registered agent at such address is W. Dean Jurgens.

SIXTH: The number of Directors constituting the initial Board of Directors of the corporation is one (1) and the name and address of the person who is to serve as the Director until the first annual meeting of the shareholders or until his successor is elected and shall qualify is:

<u>Name</u>	<u>Address</u>
W. Dean Jurgens	Bollinger Plaza 301 D Street Lewiston, ID 83501

SEVENTH: The name and address of the incorporator is:

<u>Name</u>	<u>Address</u>
W. Dean Jurgens	Bollinger Plaza 301 D Street Lewiston, ID 83501


DATED this 2^{1st} day of February, 1991.


W. DEAN JURGENS

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

On this 2^{1st} day of February, 1991, before me, the undersigned, a Notary Public in and for said State, personally appeared W. DEAN JURGENS, 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 on the day and year in this certificate first above written.


Notary Public in and for the
State of Idaho, residing at
Lewiston therein.
My Commission Expires: 2-1-95