

State of Idaho

Department of State

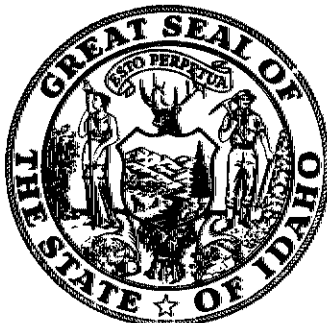
CERTIFICATE OF INCORPORATION OF

PAUL R. NIELSON, CHARTERED
File number C 108708

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 27, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

ARTICLES OF INCORPORATION

OF

PAUL R. NIELSON, CHARTERED
(A Professional Corporation)

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SEC. OF STATE
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I, the undersigned, a natural person over the age of eighteen years, do hereby form a professional corporation under the laws of the State of Idaho, as contained in Chapter 13 of Title 30, Idaho Code, entitled "Professional Service Corporation Act," and to that end do hereby certify:

ARTICLE I

NAME

The name of the corporation shall be PAUL R. NIELSON, Chartered.

ARTICLE II

PURPOSES AND POWERS

The purposes for which the corporation is organized are:

A. To engage generally in the professional practice of certified public accountant as the same is now or hereafter defined by statute, rule, or regulation;

B. To invest funds in real property, personal property, mortgages, stocks, bonds, or any other types of investments 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 (Chapter 13 of Title 30 of the Idaho Code) and to the extent not inconsistent with the foregoing as may be permitted by the Idaho Business Corporation Act (Chapter 1 of Title 30 of the Idaho Code).

ARTICLE III

DURATION

The period of duration of the corporation shall be perpetual.

ARTICLE IV

REGISTERED OFFICE

The registered office of said corporation in the State of Idaho shall be located at 149 3rd Avenue East, Twin Falls, Idaho. Paul R. Nielson shall be the registered agent at the address set forth above.

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ARTICLE V

CORPORATE STOCK

The aggregate number of shares which the corporation shall have authority to issue is 10,000, all of which shall have a par value of \$1.00 per share.

ARTICLE VI

INCORPORATOR

The name and address of the incorporator is:

| NAME | ADDRESS |
|-----------------|--|
| Paul R. Nielson | 1249 Desert View Drive Twin Falls, ID 83301 |

ARTICLE VII

MANAGEMENT

The business of the corporation shall be managed by a board of at least three (3) directors, except that if all of the shares of the corporation are owned beneficially and of record by either one (1) or two (2) stockholders, the number of directors may be less than three (3) but not less than the number of stockholders. Directors need not be shareholders. A director shall hold office for the term for which he was named or elected and until his successor is elected and qualified.

There shall be one (1) director on the initial Board, and he shall be Paul R. Nielson, who shall serve as a director until his successor is elected and qualified.

ARTICLE VIII

BYLAWS

The power to adopt, repeal, and amend the Bylaws of the corporation shall be in the stockholder and the Bylaws may be amended, adopted, or repealed by the stockholder.

IN WITNESS WHEREOF, I have hereunto set my hand this 22 day of December, 1999

Paul R. Nielson
PAUL R. NIELSON

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 22 day of Dec, 19 94, before me, the undersigned, a Notary Public in and for said State, personally appeared PAUL R. NIELSON, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same.

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

Angeline Matting
NOTARY PUBLIC FOR IDAHO
Residence: Twin Falls
My Commission Expires: 10-1-96