

State of Idaho

Department of State

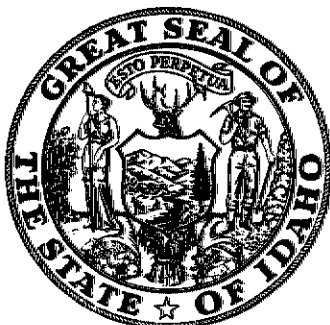
CERTIFICATE OF INCORPORATION OF

GRIGG, MARTIN & RITTER, P.C.
File number C 112757

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: November 28, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *L. Dument*

Articles of Incorporation

Nov 28 11 31 AM '95

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation. Grigg, Martin & Ritter, P.C.
2. The duration of the corporation. Perpetual.
3. The purpose for which the corporation is organized. To engage in the profession of accounting and other lawful activities not prohibited to a corporation engaging in such profession by applicable laws and regulations. This corporation is a professional corporation within the meaning of Title 30, Chapter 13 of the Idaho Code.
4. The aggregate number of shares which the corporation shall have authority to issue. One thousand shares of one class only, all of which shall be without par value.
5. Restriction on transfer of shares. The sale of shares shall be restricted pursuant to Title 30, Chapter 13 of the Idaho Code and the bylaws adopted by the Board of Directors.
6. Registered agent and office.
Morris W. Grigg
Grigg, Martin & Ritter, P.C.
5257 Fairview Ave.
Boise, Idaho 83706
7. Initial Board of Directors. The initial Board of Directors shall consist of three (3) persons who shall be Morris W. Grigg, Julia Martin, and Thomas J. Ritter and they shall serve as directors until their successors be elected and qualify.
8. The name and address of each incorporator.

Morris W. Grigg	Thomas J. Ritter
5257 Fairview Ave.	5257 Fairview Ave.
Boise, Idaho 83706	Boise, Idaho 83706
Julia Martin	
5257 Fairview Ave.	
Boise, Idaho 83706	
9. Limitation of personal liability. No director or stockholder shall have personal liability for monetary damages for breach of fiduciary duty as a director, provided, however that a director shall still be liable for the following acts or omissions and no other:
 - a) For any breach of the directors duty of loyalty to the corporation or its stockholders;
 - b) For acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law;
 - c) Provided for under Section 30-1-48 Idaho Code;

IDAHO SECRETARY OF STATE
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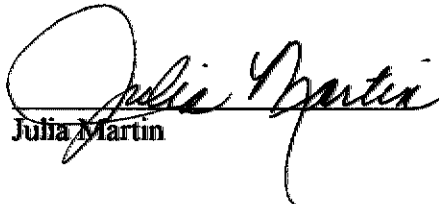
- d) For any transaction from which the director derived an improper personal benefit;
- e) For any act or omission prior to the effective date of this provision, which date shall be the date these Articles of Incorporation are filed with the Idaho Secretary of State.

Nothing in these Articles of Incorporation shall be interpreted to conflict with Section 30-1306 of the Idaho Code.

10. Corporate Powers. This corporation shall have all powers allowed by laws under the Idaho Business Corporation Act.

IN WITNESS THEREOF, the incorporators have executed these articles on this 27 day of November, 1995.


Morris W. Grigg


Julia Martin


Thomas J. Ritter