

State of Idaho

Department of State.

CERTIFICATE OF INCORPORATION OF

GINES & GILMAN, CHARTERED

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 _____
GINES & GILMAN, CHARTERED _____

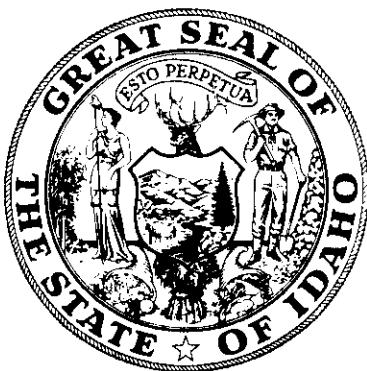
duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received
in this office and are found to conform to law.

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.

May 1, 1981
Dated:

Pete T. Cenarrusa
SECRETARY OF STATE

by: *Penny Yurca* _____



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SECRETARY OF
STATE

ARTICLES OF INCORPORATION

of

GINES & GILMAN, CHARTERED

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, being a natural person or persons of full age and citizen or citizens of the United States of America, in order to form a corporation for the purposes hereinafter stated, pursuant to the laws of the State of Idaho, do hereby certify as follows:

ARTICLE I

The name of the Corporation shall be GINES & GILMAN, CHARTERED.

ARTICLE II

This Corporation shall be perpetual in existence.

ARTICLE III

The purposes for which said Corporation is formed are, to the extent permitted by the Professional Service Corporation Act of the State of Idaho:

A. To engage in the practice of law, and in connection therewith, performing legal services, carrying on an office practice, conducting and participating in trial litigation, engaging in tax law and related matters, and doing all other things in any way associated with or appertaining thereto.

B. To act as a contractor for the construction, repairing, and remodeling of buildings, and for the improvement of real estate associated with said law practice, and the doing of any and all other business and contracting incidental thereto, or connected therewith, and the doing and performing of any and all acts or things necessary, proper, or convenient for or incidental to the furtherance thereof, so long as the same relates to the providing of professional services or allied professional services as defined in the Professional Service Corporation Act of the State of Idaho.

C. To enter into contracts or obligations of any type or kind essential, necessary, convenient or proper to the transaction of its ordinary business affairs, or for any of the objects and purposes of the corporation. To appoint agents, subagents, and salesmen, and to enter into all necessary contracts with agents, subagents, salesmen and dealers.

D. To acquire by purchase or lease, or otherwise, real property and interests in real property so acquired. To erect or cause to be erected on any real property owned, held or occupied by the corporation, buildings or other structures with their appurtenances, and to rebuild, enlarge, alter, repair or improve any buildings or other structures now or hereafter erected on any real property so owned, held or occupied. To mortgage, sell, lease or otherwise dispose of any real property or interests in real property and in

buildings or other structures at any time owned or held by the corporation.

E. To receive, acquire, hold, purchase, dispose of, convey, mortgage and lease personal property used by the corporation. To dispose of, sell, lease and assign, transfer, mortgage or convey any rights, privileges, franchises, or other personal property of the corporation other than its franchise of being a corporation, and to acquire, purchase, guarantee, hold, mortgage, own, vote, sell, pledge, or otherwise dispose of and deal in shares of stock of the corporation.

F. To generally engage in the business of buying, selling, or otherwise dealing in notes, open accounts or other similar evidences of debt, and any and all other forms of real, personal or mixed property or choses in action, arising out of the Professional Services of the Corporation. To receive and accept transfers, pledges, mortgages, and conditional sales contracts and to deal with the same as owner, lender, assignee, factor or otherwise as a means of security or of recovering money or property advanced, invested or loaned. To conduct investigations and credit or business researches; and to re-possess by legal process or otherwise for the enforcement of any property rights, liens, or interest in property.

G. To borrow money and otherwise incur indebtedness without limit as to amount, and to draw, make accept, endorse,

transfer, assign, guarantee, execute, and issue loans, debentures, notes, checks, drafts, bills of exchange, negotiable instruments, and all other instruments for the payment of money, negotiable or non-negotiable, and whether secured or unsecured.

H. To conduct business in this state, other states, the District of Columbia, territories or colonies of the United States and in foreign countries, and to have one or more offices and places of business, whether in or out of this state, and to acquire, receive, purchase, lease, mortgage, dispose of and convey real or personal property situated therein.

I. To acquire the good will, rights, and property and the whole or any part of the assets, tangible or intangible, and to undertake or in any way assume the liabilities of any professional person, firm, association or organization. To pay for said good will, rights, property and assets with cash, the stock of this corporation or bonds of this corporation or otherwise, or by undertaking the whole or any part of the liabilities of the transferor. To hold or in any manner to dispose of the whole or any part of the property so acquired; and to conduct in any lawful manner the whole or any part of any business so acquired, and to exercise all powers necessary or convenient in the conduct and management of such business.

J. To apply for, purchase, register, or in any manner to acquire, and hold, own, use, operate and introduce and to sell, lease, assign, pledge, or in any manner dispose of, and in any manner deal with patents, patent rights, licenses, copyrights, trademarks and trade names associated with the business.

K. To purchase, insofar as the same may be done without impairing the capital of the corporation, except as otherwise permitted by law, and to hold, pledge and reissue shares of its own capital stock; provided that such stock, while so acquired and held, shall not be entitled to vote nor to receive dividends.

L. To have, exercise and enjoy all of the powers now or hereafter granted to professional corporations organized under the laws of the State of Idaho, and particularly all of the powers and privileges granted to professional corporations by Chapter 13, of Title 30 of the Idaho Code, and any present and future amendments thereto, and to do any act or thing necessary or convenient for the transaction of the aforementioned business purposes and the carrying into effect of any and all of the aforesaid objects and purposes.

M. All of the foregoing provisions of this Article are to be construed both as objects and powers, and it is hereby expressly provided that the enumeration herein of specific objects and powers shall not be held to limit or

restrict in any manner the general powers of the professional corporation; provided however, that nothing herein contained shall be deemed to authorize or permit the professional corporation to carry on any business or to exercise any power or to do any act which professional corporations formed under the laws of the State of Idaho may not carry on or do at the time. It is the intention that the purposes, objects and powers specified in each of the paragraphs of this Article III of these Articles of Incorporation shall, except as otherwise provided, in no wise be limited or restricted by reference of inference from the terms of any other clause or paragraph in this Article, or of any other provision of these Articles of Incorporation.

ARTICLE IV

The amount of capital stock of this corporation shall be 5,000 shares of the par value of One Dollar (\$1.00) each. All of the shares of stock of the corporation shall be common, nonpreferred stock, and all of the shares shall be entitled to vote. The corporation may not issue any of its capital stock to anyone other than an individual who is duly licensed as an Attorney at Law, or otherwise legally authorized to render the same specific professional services pursuant to the laws of the State of Idaho. No shareholder shall enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise the voting power of any of his stock.

ARTICLE V

The transfer of stock of the corporation shall be restricted and limited as provided by the Professional Service Corporation Act of the State of Idaho, the By-Laws of the corporation, and any other agreement entered into by and between the corporation and its stockholders. In no event, shall any person be eligible to own stock in the corporation who is not a licensed Attorney, or authorized by state law to render the same service and any attempted transfer of stock to an ineligible person shall be void.

ARTICLE VI

The location and post office address of the corporation's registered office shall be 220 West State Street, P. O. Box 447, Boise, Idaho, 83701, and the registered agent shall be Ralph J. Gines whose address is: 220 West State Street, Boise, Idaho, 83702.

ARTICLE VII

The Board of Directors shall consist of at least (2) directors, but during the term of office, or thereafter, the number of directors may be increased or decreased from time to time as may be provided by the By-Laws. The Board of Directors who shall serve until their successors shall have been elected and qualified are:

Ralph J. Gines, 7650 Cherrywood, Boise, Idaho 83704

Garry L. Gilman, 9750 Klondike Ct., Boise, Idaho,
83709.

Meetings of the Board of Directors may be held at any location, within or without the State of Idaho.

ARTICLE VIII

No contract or other transaction between the corporation and any other corporation, whether or not a majority of the shares of the capital stock of such other corporation is owned by the corporation, shall be in any way affected or invalidated by the fact that any of the directors of the corporation are pecuniarily or otherwise interested in, or are directors or officers of such other corporation or may be pecuniarily or otherwise interested in any contract or transaction of the corporation if the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors. The director of the corporation, who is also a director or officer of such other corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the Corporation which shall authorize such contract or transaction, with like force and effect as if he were not such director or officer of such other corporation, or not so interested.

ARTICLE IX

The Board of Directors may, by resolution adopted by a majority vote of the full Board, designate from among

its members, an executive committee, and one (1) or more other committees as deemed necessary, which shall have all the authority of the Board of Directors except authority to deal with shares of corporation stock and such other restrictions as may be contained in Idaho Code Section 30-1-42 as now existing, or as hereafter amended.

IN WITNESS WHEREOF, the undersigned incorporator of this corporation has hereunto set his hand and seal this 21st day of April, 1981.

Ralph G. Wines