

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

MCURTREY & COMPANY, 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: October 30, 1987



Pete T. Cenarrusa
SECRETARY OF STATE

by: *Judith M. Hawley*

ARTICLES OF INCORPORATION

OF

McMURTREY & COMPANY, P.A.

RECEIVED
SEC. OF STATE

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KNOW ALL MEN BY THESE PRESENTS: That the undersigned, in order to form a corporation for the purposes hereinafter stated, pursuant to the Idaho Business Corporation Act, do hereby adopt the following articles of incorporation, to-wit:

I

NAME

The name of this corporation shall be McMurtrey & Company, P.A.

II

PURPOSES

The purpose for which this corporation is formed is as follows:

The corporation is formed to engage in the practice of certified public accountancy and those things associated therewith, and it shall have all of the statutory powers conferred upon professional service corporations by Title 30 of the Idaho Code as it now exists or may from time to time be amended.

III

DURATION

The period of existence and duration of this corporation shall be perpetual.

IV

REGISTERED OFFICE

The initial location of the principal place of business and registered office of the corporation shall be at 2710 Sunrise Rim Road, Suite 200, Boise, Idaho 83705, and the mailing address shall be 2710 Sunrise Rim Road, Suite 200, Boise, Idaho 83705. The name of the initial registered agent at the above address shall be Jim McMurtrey.

V

CAPITAL STOCK

The capital stock of this corporation shall consist of 1,000 shares of common stock. Said stock shall have no par value. No distinction shall exist between the shares of the corporation and all such shares shall have the same rights in the corporation. All or any portion of the capital stock may be issued for cash or in payment for real or personal property, services or any other right or thing of value for the uses and purposes of the corporation. The board of directors shall be the sole judges of the value of any property, right or thing acquired in exchange for capital stock. No assessments or calls shall be made upon fully-paid capital stock.

VI

INCORPORATORS

The name and post office address of the incorporator and the number of shares subscribed by him is as follows:

NAME	POST OFFICE ADDRESS	NO. OF SHARES
Jim McMurtrey	2710 Sunrise Rim Road, #200 Boise, Idaho 83705	1

VII

GOVERNING BODY

The governing body of the corporation shall consist of a board of one director, who shall be elected annually as provided by the by-laws. The number of the board of directors may be changed from time to time as prescribed by the by-laws, but shall be not less than one nor more than seven. The names and post office addresses of those who are selected to act as directors until the first annual election are as follows:

NAME	POST OFFICE ADDRESS
Jim McMurtrey	2710 Sunrise Rim Road, #200 Boise, Idaho 83705

VIII


POWERS OF THE BOARD OF DIRECTORS

In addition to other powers, the board of directors is authorized to make, alter or amend the by-laws of the corporation, to fix the amount of capital stock to be reserved as working capital or treasury stock, over and above its capital

stock paid in, and to authorize and cause to be executed mortgages, liens or other encumbrances on the real and personal property of the corporation.

The undersigned, being the original subscriber to the capital stock hereinbefore mentioned, for the purpose of forming a corporation to do business both within and outside of the State of Idaho, and pursuant to the laws of the State of Idaho, does hereby make and file these articles of incorporation and the undersigned agrees to take the number of shares of stock hereinbefore set opposite my name.

IN WITNESS WHEREOF, I have hereunto set my hand this 27th day of OCTOBER, 1987.

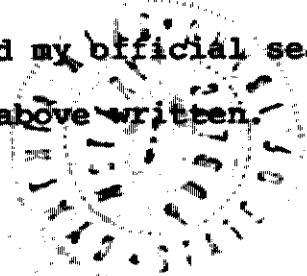



Jim McMurtrey

STATE OF IDAHO,)
) ss.
COUNTY OF ELMORE,)

On this 27th day of October, 1987, before me, the undersigned, a Notary Public in and for said State, personally appeared Jim McMurtrey, 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.





Notary Public for Idaho,
Residing at Mountain Home ID