State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

WHITING & CO., INC. File number C 117276

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 29, 1996

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By Jonya Herold

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ARTICLES OF INCORPORATIONATE OF DAHO

WHIT	ING &	œ.,	INC.

The undersigned, in order to form a corporation pursuant to Idaho Business Corporation Act, certify as follows:

ARTICLE I

The name of the corporation is _____Whiting & Co., Inc. _____(hereafter "Corporation").

ARTICLE II

The purposes for which this Corporation is organized are as follows:

- 1. To engage in financial consulting ; and
- 2. To engage in any other lawful activity or business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE III

The Corporation shall have perpetual existence.

ARTICLE IV

The address of the initial registered office of the Corporation shall be 12345 Mercedes Boise, ID 83713 , and the name of its initial registered agent at such address is Kim A. Whiting .

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ARTICLE V

The shares of stock to be issued by the Corporation shall consist of one class only, and the aggregate number of shares which the Corporation shall be authorized to issue shall be 1,000 shares of stock, each having a par value of \$1.00 per share. All shares of stock shall have the same rights in such Corporation and shall be nonassessable when paid in full.

ARTICLE VI

The names and post office addresses of the incorporators and organizers, who have named themselves as the initial directors to serve until the first election of directors of the Corporation, are as follows:

NAME:

ADDRESS:

Kim A. Whiting

12345 Mercedes Boise, Idaho 83713

ARTICLE VII

The private property of the stockholders of this Corporation shall not be subject to the payment of the corporate debts in any amount or to any extent whatever.

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ARTICLE VIII

The Corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

Dated: 11-12-96

Kom Whiting

STATE OF IDAHO)
) s:
County of Ada)

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 Boise, Idaho

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