

CERTIFICATE OF INCORPORATION
OF

LEFORGEE, ROGERS & EVANS, CHARTERED

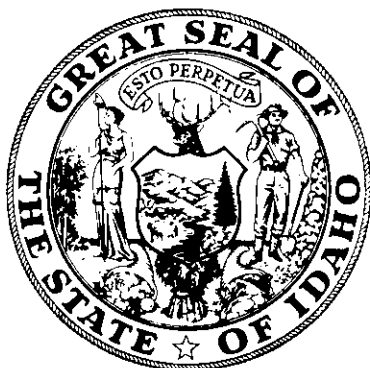
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

LEFORGEE, ROGERS & EVANS, 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.

Dated: **December 10, 1984**



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION
OF
LEFORGEE, ROGERS & EVANS, CHARTERED
(A Professional Corporation)

DEC 10 5 07 AM '84
STATE

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 Leforgee, Rogers & Evans, Chartered.

ARTICLE II
PURPOSES AND POWERS

The purposes for which the corporation is organized are:

A. To engage in the professional practice of public accounting as a professional corporation as the same is now or hereafter defined by statute, rule and 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; and

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 864 Filer Avenue, Twin Falls, Idaho, Twin Falls County, Idaho. The post office address of the registered office of said corporation in the State of Idaho, County of Twin Falls, shall be P.O. Box 1292, Twin Falls, Idaho 83303-1292. Rex S. Leforgee shall be the registered agent at the address set forth above.

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
Rex S. Leforgee, C.P.A.	P.O. Box 1292 Twin Falls, Idaho 83303-1292

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 Rex S. Leforgee, who shall serve as a director until his successor is elected and qualified.

ARTICLE VIII
BY-LAWS

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repeal and amend the By-laws of the corporation shall be in the stockholder and the By-laws may be amended, adopted or repealed by the stockholder.

IN WITNESS WHEREOF, I have hereunto set my hand this
3rd day of December, 1984.

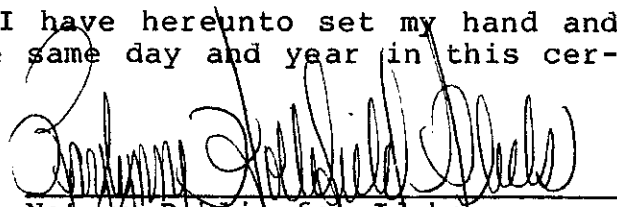

Rex S. Leforgee, C.P.A.

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

On this 3rd day of December, 1984, before me, the undersigned, a notary public in and for said county and state, personally appeared Rex S. Leforgee, C.P.A., known to me to be the person whose name is subscribed to the within 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 same day and year in this certificate first above written.




Notary Public for Idaho
Residing at Twin Falls, Idaho