



**CERTIFICATE OF INCORPORATION  
OF**

**HAYDEN, ROSS AND 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: **December 31, 1985**



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: \_\_\_\_\_

SECRETARY OF STATE

ARTICLES OF INCORPORATION

OF

HAYDEN, ROSS AND COMPANY, P.A.

The undersigned incorporators, desiring to form a corporation pursuant to the provisions of the Idaho Professional Service Corporations Act, adopt the following Articles of Incorporation:

ARTICLE ONE

The name of the corporation is HAYDEN, ROSS AND COMPANY, P.A.

ARTICLE TWO

The purpose for which the corporation is formed is to engage in the general practice of accountancy.

In connection with the above mentioned purpose, the corporation shall have the power to invest its funds in real property and securities, to acquire, own, and dispose of real and personal property, and to do all other acts to the extent permitted under Idaho Code 54-201, et seq., as amended, and Idaho Code 30-1301, et seq., as amended.

ARTICLE THREE

The period of duration of the corporation is perpetual.

ARTICLE FOUR

The address of the corporation's initial registered office in the State of Idaho is 315 South Almon, City of Moscow, County of Latah, State of Idaho, 83843. The name of the corporation's initial registered agent at such address is David E. Jones.

ARTICLE FIVE

The total authorized number of par value shares of stock is One Hundred Thousand (100,000). The aggregate par value of the total authorized number of par value shares is One Hundred Thousand Dollars (\$100,000.00). All shares of stock shall be common stock, having a par value of One Dollar (\$1.00).

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ARTICLE SIX

The stock of said corporation shall be issued only to persons who are licensed to practice as a certified public accountant in the State of Idaho. The transfer of the corporation's stock shall be subject to the restrictions and limitations contained in Idaho Code 30-1310, as amended; the corporation's By-Laws; and such other documents including Buy-Sell Agreements duly adopted by the corporation.

ARTICLE SEVEN

The number of directors constituting the initial Board of Directors is three (3) and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualified are:

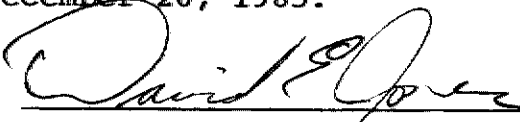
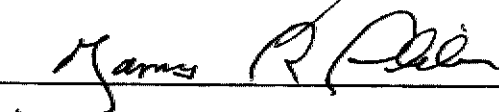
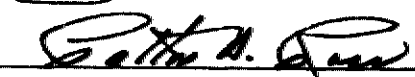
David E. Jones	1919 Pinto Drive Moscow, Idaho 83843
James R. Pilcher	1228 Ponderosa Drive Moscow, Idaho 83843
Patton A. Ross	1122 Kamiaken Moscow, Idaho 83843

ARTICLE EIGHT

The names and addresses of each incorporator are:

David E. Jones	1919 Pinto Drive Moscow, Idaho 83843
James R. Pilcher	1228 Ponderosa Drive Moscow, Idaho 83843
Patton A. Ross	1122 Kamiaken Moscow, Idaho 83843

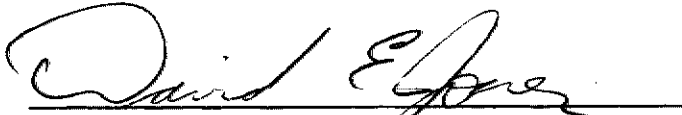


EXECUTED IN DUPLICATE on December 26, 1985.


1 STATE OF IDAHO )  
2 County of Latah ) ss.

3 DAVID E. JONES, JAMES R. PILCHER and PATTON A. ROSS, each  
4 being first duly sworn, upon oath, depose and say:

5 That they are the individuals named in the foregoing Articles  
6 of Incorporation; that they have read the Articles of Incorporation,  
7 know the contents thereof, and that the same are true as  
8 they verily believe.

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15 SUBSCRIBED AND SWORN to before me this 26th day of December,  
16 1985.

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18 Notary Public for Idaho,  
19 Residing in Latah County.  
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