



CERTIFICATE OF INCORPORATION
OF

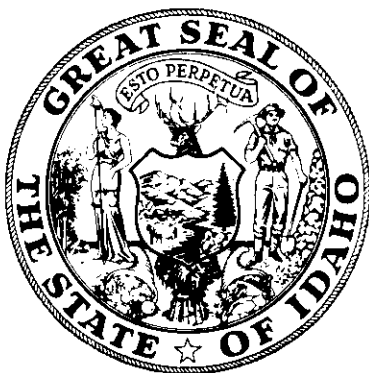
PROGRESSIVE EMPLOYERS, INC.

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 PROGRESSIVE
EMPLOYERS, INC.

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: **July 6, 1984**



A handwritten signature in cursive script, reading "Pete T. Cenarrusa".

SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION
OF
PROGRESSIVE EMPLOYERS, INC.

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SECRETARY OF
STATE

KNOW ALL MEN BY THESE PRESENTS: That I, the undersigned, being a citizen of the United States, and being of legal age, have this day voluntarily associated myself for the purpose of forming a corporation under and by virtue of the laws of the State of Idaho and for that purpose I do hereby certify as follows:

ARTICLE I

That the name of this corporation shall be: PROGRESSIVE EMPLOYERS, INC.

ARTICLE II

That the term of the existence of this corporation shall be perpetual.

ARTICLE III

That the initial registered office of this corporation and initial principal place for transaction of its business is 4720 Emerald Street, Suite 207, Boise, Ada County, Idaho. The initial registered agent of this corporation and her address is: Belinda K. Anderson, 4720 Emerald Street, Suite 207, Boise, Idaho 83705.

ARTICLE IV

The objects and purposes for which this corporation is formed are, as principal, agent or otherwise, to do in the State of Idaho and any other state, territory or country, any and every of the things herein set forth to the same extent as natural persons might or could do, but this corporation shall have the authority to perform such acts as are necessary or proper to accomplish its purposes and which are not repugnant to law, in furtherance and not in limitation of the general powers conferred by the laws of the State of Idaho, and we do hereby expressly provide that the corporation shall have power:

A. To engage in the business of employee leasing, payroll servicing, employee consulting, and office management and administration contracting, and all business activities incidental to the same;

B. To buy, sell, own and manage real property of every kind and character and do all lawful things in regard thereto;

C. To enter into, make, perform and carry out contracts of every kind, amount and character with any person, firm, association or corporation;

D. To purchase, own, sell, convey, mortgage, pledge, exchange, acquire by operation of law or otherwise, personal and real property of every kind and character, debts, dues, and demands, or choses in action, and each and every kind of personal property, evidence of debts, bonds, stocks of this and other corporations, both public and private, which the corporation may

deem necessary and convenient for its business or otherwise, including the purchase and sale of its own common stock which has theretofore been issued to a stockholder;

E. To borrow and lend money from and to any person, firm, association, and to make, take and execute notes, mortgages, bonds, deeds of trust, debenture bonds or other evidences of indebtedness to secure payment thereof or by any other lawful manner or means, and to take and receive notes, bonds, mortgages, deeds of trust, or any evidence of indebtedness to secure payment thereof or by any other lawful manner or means, and to take and receive notes, bonds, mortgages, deeds of trust, or any evidence of indebtedness for the use and benefit of said corporation or otherwise;

F. To own, hold, lease or sublet, or to conduct on its own account or for any person, firm, association or corporation, all and every kind of merchandise, business or pursuit, necessary or proper to carry on an account of the business of said corporation;

G. To build, repair, reconstruct, locate or relocate any and all necessary buildings of any kind or character and at any place proper or convenient to carry on any or all of the business of said corporation;

H. To also have, in addition to said foregoing powers, all authority, powers and rights granted by the laws of the State of Idaho and any amendments thereof;

I. To enter into any sort of partnership with any person, corporate or otherwise, and to guarantee the contract, debt, obligation or liability of any person, corporate or otherwise;

J. To do and perform every act and thing necessary to carry out the above enumerated purposes, or which may be calculated, directly or indirectly, to advance the interests of the company, or to enhance the value of its stock, holdings and property of every kind and character.

ARTICLE V

The number of directors constituting the initial Board of Directors of the corporation is one (1) and the name and address of the person who is to serve as the director until the first Annual Meeting of Shareholders or until her successors are elected and shall qualify are:

<u>Name</u>	<u>Address</u>
Belinda K. Anderson	2653 Siesta Boise, Idaho 83704

ARTICLE VI

The total number of shares of stock which the corporation shall have the authority to issue shall be fifty thousand (50,000) shares of common stock of no par value. The common stock shall be divided into 20,000 shares of Class A stock and 30,000 shares of Class B stock. All of the stock shall be fully paid and nonassessable, and shall have no preemptive rights. Each class of authorized shares of the corporation shall have

identical rights and privileges in all respects except that the Class A common shares shall have the sole voting rights of the corporation, and the Class B common shares shall have no voting rights.

In all elections for Directors of this corporation, every Shareholder shall have the right to vote in person or by proxy the number of shares of stock with voting rights owned by him for as many persons as there are Directors to be elected. No shareholder shall have the right to cumulate his votes nor in any fashion cast more votes for any candidate for director than the number of shares of stock with voting rights owned by him or for which he shall have a proxy.

ARTICLE VII

The name and address of each incorporator is:

<u>Name</u>	<u>Address</u>
Belinda K. Anderson	2653 Siesta Boise, Idaho 83704

ARTICLE VIII

The private property of the Shareholders of the corporation shall not be subject to any payment of corporate debts to any extent whatever, except every Shareholder is individually and personally liable for the debts and liabilities of the corporation to the full amount unpaid upon any subscription to shares of stock made by him as provided in Section 30-1-25, Idaho Code, Annotated, and as such may be amended.

ARTICLE IX

The corporation reserves the right to amend, endorse, or repeal any provision contained in these Articles of Incorporation, in the manner now or hereafter prescribed by law, by a majority vote of the Shareholders represented in person or by proxy at any annual meeting of the Shareholders or at any special meeting duly called for that purpose, excepting only where the laws of the State of Idaho otherwise provide.

IN WITNESS WHEREOF, I have hereunto set my hand and seal
this 3 day of July, 1984.


BELINDA K. ANDERSON