

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

L & R SERVICES PA

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: January 24, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

ARTICLES OF INCORPORATION

RECEIVED
SEC. OF STATE

of

94 JAN 24 PM 2 33 L & R SERVICES PA

The following Articles of Incorporation are hereby adopted pursuant to the Idaho Business Corporation Act:

1. **Name.**

The name of the corporation is:

L & R Services PA

2. **Duration.**

The corporation shall have a perpetual duration.

3. **Purposes.**

The corporation is formed for the purposes of selling accounting services and any or all other lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

4. **Authorized Shares.**

The corporation shall be authorized to issue 1,000 shares, all of one class, for a par value of \$10.00 per share.

5. **Registered Agent and Office.**

The name of the initial registered agent and the address of the initial registered office of the corporation are:

Ronald Lyle Walker
5 East 1st North
Sugar City, Idaho 83448

6. **Directors.**

The initial Board of Directors shall consist of two directors whose names and addresses are as follows:

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Ronald Lyle Walker

5 East 1st North
Sugar City, Idaho 83448

7. **Incorporators.**

Ronald Lyle Walker

5 East 1st North
Sugar City, Idaho 83448

Cynthia Rose Walker

5 East 1st North
Sugar City, Idaho 83448

DATED: January 20, 1994

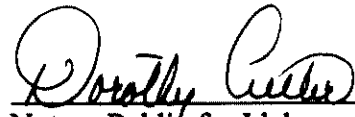
Ronald Lyle Walker
Ronald Lyle Walker

Cynthia Rose Walker
Cynthia Rose Walker

STATE IDAHO,)
 ss.
County of Madison)

On this 20th day of January, 1994, before me, the undersigned a Notary Public in and for said State, personally appeared Ronald Lyle Walker and Cynthia Rose Walker, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they 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 Rexburg, Idaho
My Commission Expires:
10 \ 26 \ 98