

FILED

IDAHO SECRETARY OF STATE

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**ARTICLES OF INCORPORATION
OF**

WHITTAKER & ASSOCIATES, INC.

That I, the undersigned, a citizen of the United States over the age of twenty-one years, do hereby associate myself for the purpose of forming a corporation under the laws of the State of Idaho, and do hereby make, sign, acknowledge, file and adopt for that purpose the following Articles of Incorporation and do hereby declare:

ARTICLE I

The name of this corporation is and shall be Whittaker & Associates, Inc.

ARTICLE II

The purposes for which this corporation is formed are:

(a) To perform accounting services and also to have and to exercise all rights now or hereafter granted by the laws of the State of Idaho to general business corporations and commercial ventures.

(b) To acquire, by purchase, subscription or otherwise, and to own, hold, sell, assign, transfer, mortgage, pledge, exchange, deal in and with, or otherwise dispose of, shares of capital stock, bonds, debentures, obligations, evidences of indebtedness and securities, issued by any public or private corporation, government or municipality, and other property, real and personal, and to pay cash therefor or to issue in exchange therefor shares of capital stock, bonds, notes, debentures, obligations or evidences of indebtedness of the corporation.

(c) To acquire by purchase, exchange or otherwise all or any part of, or any interest in, the properties, assets, business and goodwill of any one or more persons, firms, associations or corporations heretofore or hereafter engaged in any business for which a corporation may now or hereafter be organized under the laws of this State; to pay for the same in cash, property, or its own or other securities; to hold, operate, reorganize, liquidate, sell or in any manner dispose of the whole or any part thereof; and in connection therewith to assume or guarantee performance of any liabilities, obligations or contracts of such persons, firms, associations or corporations, and to conduct the whole or any part of any business thus acquired.

(d) To borrow money for the furtherance of any of the purposes of the corporation, and to secure the same by obligations, pledges, mortgages, or the issuance of bonds or debentures secured

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by pledges, deeds of trust or mortgages upon the whole or any part of its property. To take and receive donations of property by gift, grant, devise or bequest. To issue promissory notes or debentures which may or may not be converted into a right to purchase capital stock of this corporation upon such terms and under such conditions as the Board of Directors may designate, and to issue warrants for stock to the extent permitted by the laws of the State of Idaho, and upon such terms as the Board of Directors may by resolution establish. This corporation may create and issue rights or options to purchase shares of stock whether or not in connection with the issue and sale of any shares of stock or the issue of promissory notes, debentures or other securities.

(e) To act as escrowholders, escrow agents, trustees, receivers, liquidators, managers, brokers or referees, or in other stations of trust or confidence. To qualify for, acquire and hold licenses as real estate agents or brokers or referees, or in other stations of trust or confidence. To qualify for, acquire and hold licenses as real estate agents or brokers in any state, and to engage in the real estate business. To operate as a public utility in any line of endeavor that is in any way connected with any of the other undertakings of the company.

(f) To purchase, hold, sell, assign, transfer, mortgage or otherwise dispose of shares of the capital stock of this or of any other corporation or corporations, association or associations of the State of Idaho, or any other state, territory or country, and while owner of such stock to exercise all of the rights, powers and privileges of ownership, including the right to vote thereon.

(g) To enter into any lawful arrangements for sharing profits, joint venture, union of interest, reciprocal concession or cooperations, with any corporation, association, partnership, syndicate, entity, person or governmental municipal or public authority, domestic or foreign, in the carrying on of any business which the corporation is authorized to carry on or any business or transaction deemed necessary, convenient or incidental to carrying out of any of the purposes of the corporation.

(h) To enter into and make all necessary contracts for its business with any person, entity, partnership, association, corporation, domestic or foreign, or of any domestic or foreign state, government or governmental authority, or of any political or administrative subdivision or department thereof, and to perform and carry out, assign, cancel, or rescind any such contracts.

(i) To do all and everything necessary, suitable or proper for the accomplishment of any of the purposes, the attainment of any of the objects or the furtherance of the powers hereinbefore set forth, either alone or in connection with other corporations, firms or individuals, and either as principals or as agents, and to do every other act or acts, thing or things incidental or appurtenant to or growing out of or connected with the aforesaid objects, purposes or powers, or any of them.

The foregoing enumeration of specific powers shall not be deemed to limit or restrict in any manner the general powers of the corporation, and the enjoyment and exercise thereof, as conferred by the laws of the State of Idaho.

ARTICLE III

The capital stock of this corporation shall be One Hundred Thousand Dollars (\$100,000.00) divided into one hundred thousand (100,000) shares with a par value of One Dollar (\$1.00) per share. All of the stock shall be nonassessable common stock with equal voting and other rights and privileges. The shares shall not be divided into classes.

ARTICLE IV

The principal office of this corporation in the State of Idaho shall be located at 10111 W. Stardust Drive, Boise, Idaho 83709, and the name of the registered agent shall be Jodi Whittaker.

ARTICLE V

The governing board of this corporation shall be called the Board of Directors which shall consist of at least one and not more than four members, the number to be designated by the By-Laws consistent with this article. The first Board of Directors and Incorporators shall consist of one member, whose name and address is as follows:

Jodi Whittaker
10111 W. Stardust Drive
Boise, Idaho 83709

ARTICLE VI

The term of existence of this corporation is and shall be perpetual.

ARTICLE VII

There shall be the following officers elected annually, whose powers, duties, removal, resignation, replacement and general authority shall be designated and granted by the By-Laws of this corporation:

(a)	President	Jodi Whittaker
(b)	Secretary/Treasurer	Jodi Whittaker

None of these officers except the President need be a Director, but a Vice-President who is not a Director cannot succeed to or fill the office of the President. The offices of Secretary and Treasurer may be combined into one person.

Such other officers and agents as may be necessary for the business of this corporation may be appointed by the Board of Directors in the manner provided by the By-Laws.

ARTICLE VIII

The Directors of this corporation have power in their discretion to reserve from the profits each year such amount thereof as they may deem necessary and advisable for the purpose of establishing a reserve fund to be used as working capital in the business of the corporation, and they may employ and use such funds for the purpose of extending the business, operations of the corporation or to purchase its own stock, or to purchase stock, bonds, and other obligations of other corporations which it is authorized by law to purchase.

ARTICLE IX

No contract or transaction entered into by the corporation shall be affected by the fact that a Director or Officer of the corporation was personally interested in it, if at the meeting of the Board of Directors making, authorizing, or confirming such contract or transaction the interested Director disclosed his interest therein and refrains from voting on such contract or transaction.

ARTICLE X

This corporation shall have power to conduct business in any state or foreign country, and to maintain officers therein, subject to the laws of the State of Idaho, and does hereby certify that the facts therein set forth are true.

IN WITNESS WHEREOF, We have hereunto set our hands and seals to this instrument, which is executed in triplicate this 27 day of April, 1999.



JODI WHITTAKER