

CERTIFICATE OF INCORPORATION OF

I M & R, INCORPORATED

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 14, 1988



SECRETARY OF STATE

by: trace thetero

ARTICLES OF INCORPORATION

OF

I M & R, Incorporated

KNOW ALL MEN BY THESE PRESENTS: That we, the undersigned natural persons of lawful age and citizens of the United States, for the purpose of forming a corporation pursuant to the provisions of the Idaho Business Corporation Act (Title 30, Idaho Code) do hereby certify as follows:

FIRST

The name of the corporation is I M & R, Incorporated.

SECOND

The corporation is to have perpetual existence.

THIRD

The purposes and objects for which the corporation is organized include the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act (Title 30, Idaho Code).

FOURTH

The aggregate number of shares which the corporation shall have authority to issue is: 250,000; 100,000 of common and 150,000 of preferred. The par value of each of such shares shall be one dollar (\$1.00), which stocks shall not be issued until fully paid for, and once so issued shall be non-assessable.

FIFTH

All common stock issued shall have equal value; shall have voting rights; and shall receive dividends after preferred stock, if any, has been issued.

All preferred stock shall have preferences of ownership over common stock; shall be designated as class "A", "B", etc.; shall not have voting rights; shall receive dividends before common stock; and will be repurchased by the corporation before outstanding common stock.

SIXTH

Stockholders of the corporation shall have pre-emptive and preferential rights of subscription to any shares of stock of the corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the corporation, or to obligations of the corporation convertible into stock. Any stock or obligations issued by the corporation shall first be offered to the stockholders of the corporation.

SEVENTH

The address of the initial registered office of the corporation is:

I M & R 610 W. Hubbard, Suite 122 Coeur d'Alene, Id 83814

The name of the corporation's initial registered agent at such address is: Robert Wayne Harper

EIGHTH

The number of directors constituting the initial Board of Directors is: two (2)

The names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders or until their successors be elected and qualify are:

John R. Ryan, President 301 Iberian Way Sandpoint, Id 83864

Robert Wayne Harper, Secretary-Treasurer 3415 W. 16th
Post Falls, Idaho 83854

NINTH

The names and addresses of all incorporators are:

John R. Ryan 301 Iberian Way Sandpoint, Idaho 83864

Robert Wayne Harper 3415 W. 16th Post Falls, Idaho 83854 IN WITNESS WHEREOF, we have hereunto set our hands and seals this 5th day of November 1988.

Robert Wayne Harper, Secretary-Treasurer

STATE OF IDAHO

County of Kootenai)

me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared:

Robert Wayne Harper

known to me to be the persons whose names are subscribed to the within and foregoing instrument, and acknowledged to me that they executed the same, and that they were persons of lawful age and citizens of the United State of America.

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: (Im I like

My commission expires: 8/37/93