



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

WALSTON, SPACKMAN & BALLARD, 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 _____

WALSTON, SPACKMAN & BALLARD, P.A.

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 14, 19 80.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
WALSTON, SPACKMAN & BALLARD, P.A.

We, the undersigned, three natural persons all of full age and citizens of the State of Idaho, and the United States of America, do hereby form a professional corporation under the provisions of the Professional Service Corporation Act of the State of Idaho, as contained in Title 30, Chapter 13, of the Idaho Code, and to that end do hereby set forth:

ARTICLE I.

The name of the corporation is Walston, Spackman & Ballard, P.A.

ARTICLE II.

The period of duration of the corporation shall be perpetual.

ARTICLE III.

The purpose of the corporation is to engage in, conduct and carry on the practice of accounting as provided under the general provisions of our licenses as Certified Public Accountants of the State of Idaho, and to do all things appropriate for rendering the services in conjunction therewith and in accordance with Title 30 of the Idaho Code.

ARTICLE IV.

The address of the initial registered office of the corporation is 423 Idaho Street, Gooding, Idaho 83330, and the name of the initial registered agent at such address is James R. Walston.

ARTICLE V.

The aggregate number of shares which the corporation shall have authority to issue is one thousand (1,000), having a par value of One Hundred Dollars (\$100.00) per share, all non-assessable common stock. The preferences, limitations and relative rights in respect of the shares shall be fixed by resolution of the board of directors and within the provisions of the above said Idaho Code. The minimum amount of consideration for its share to be received by the corporation before it shall commence business is One Hundred Dollars (\$100.00) per share.

ARTICLE VI.

The number of directors constituting the initial board of directors shall be three, each of whom has subscribed to purchase one share of stock, and the names and addresses of said persons who are to serve as directors until the first meeting of shareholders or until their successors are elected and qualified are:

James R. Walston, Route 2, Wendell, Idaho 83355

Rodney B. Spackman, Route 1, Gooding, Idaho 83330

Nancy Ballard, 423 Idaho Street, Gooding, Idaho 83330

The above three named persons are the incorporators hereof.

ARTICLE VII.

The majority of the directors of the corporation shall have the power to sell any authorized but unissued stock at any time and to any person licensed as a certified public accountant of the State of Idaho, as they deem advisable and as provided by Title 30 of the Idaho Code. No stockholder shall be entitled, as of right, to subscribe for or purchase any of such additional shares of stock. The number of directors of the corporation may be fixed by the bylaws, but shall not be less than the number required by law.

ARTICLE VIII.

The effective date of these Articles of Incorporation shall be 12:01 a.m. on July 16, 1980.

INTESTIMONY WHEREOF, we have hereunto set our hands, this 16th day of June, 1980.

James R. Walston
Rodney B. Spackman
Nancy Ballard

STATE OF IDAHO)
 ss.
County of Gooding)

On this 16th day of June, 1980, before me, the undersigned, a notary public in and for said state, personally appeared James R. Walston, Rodney B. Spackman, and Nancy Ballard, known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same.

Mary Schmitt
Notary Public for Idaho
Residing at Gooding, Idaho