

FILED

ARTICLES OF INCORPORATION

OF

J & L CONSULTING, INC.

Pursuant to the Idaho Business Corporation Act, Idaho Code §§30-1-101 et seq., Jennifer Loranger now incorporates J & L Consulting, Inc., by adopting the following Articles of Incorporation:

ARTICLE 1. As indicated above, the name of this corporation is J & L Consulting, Inc.

ARTICLE 2. As indicated above, the incorporator of this corporation is Jennifer Loranger, whose address is 1100 N. Cole Road, Boise, Idaho, 83704.

ARTICLE 3. This corporation is organized for the purpose of transacting any lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE 4. The corporation shall have the authority to issue a total of 100 shares of common stock at a par value of \$1.00 for each share. There shall be no preferred or special classes of stock.

ARTICLE 5. The address of the initial registered office of the corporation is: 1100 N. Cole Road, Boise, Idaho, 83704. The corporation's initial registered agent at that address is Jennifer Loranger.

ARTICLE 6. The initial Board of Directors of the corporation shall be comprised of two (2) members, who shall serve until the first annual meeting of the shareholders, or until their successors are elected and qualified, whichever is later. The names and addresses of the initial directors are:

Jennifer Loranger, 1100 N. Cole Road, Boise, Idaho, 83704
Lorie Lee, 1100 N. Cole Road, Boise, Idaho, 83704

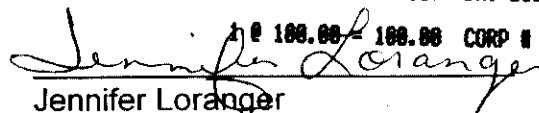
ARTICLE 7. The directors shall have no liability to the corporation or its shareholders for money damages except to the extent required by Idaho Code §30-1-202(1)(d).

IN WITNESS WHEREOF, Jennifer Loranger has signed this document on the 24th day of March, 1999.

IDaho SECRETARY OF STATE

03/25/1999 09:00
CK: 1450 CT: 102657 SH: 200475

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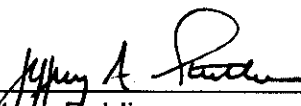

Jennifer Loranger

C128154

STATE OF IDAHO)
) ss
County of Ada)

On this 24th day of March, 1999, before me, the undersigned, personally appeared Jennifer Loranger, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in said County the day and year first above written.



Notary Public
Residing at: Boise, Idaho
Comm. Expires: 11/14/00