

CERTIFICATE OF INCORPORATION OF

JORDAN, VAN ORDEN, LAMPRECHT & GATES, 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 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 31, 1986



SECRETARY OF STATE

oy:_____

ARTICLES OF INCORPORATION

 \mathbf{OF}

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JORDAN, VAN ORDEN, LAMPRECHT & GATES, P.A.

SEC TABLE OF

I.

STATE

The name of the corporation is Jordan, Van Orden, Lamprecht & Gates, P.A.

II.

The period of duration for the corporation is perpetual.

III.

This corporation is organized as a professional corporation pursuant to Idaho Code 30-1301, et seq. The professional service rendered is certified public accountancy.

IV.

The corporation shall have authority to issue 10,000 shares of stock without par value.

V.

The name of the registered agent for the corporation is Dave R. Gallafent, and the address of the registered office is 109 North Arthur, Suite 502, P.O. Box 991, Pocatello, Idaho, 83204-0991.

VI.

There shall be three directors on the initial board of directors who are to serve as directors until the first annual meeting of shareholders or until this successors be elected and qualify. The names and addresses of the directors are listed below:

Alan K. Van Orden 483 Fairway Drive Pocatello, ID 83201

Philip D. Lamprecht 1920 East Bonneville Pocatello, ID 83201

William L. Gates 1724 North Mink Creek Road Pocatello, ID 83204

VII.

The names of the incorporates of the corporation are set forth below:

Alan K. Van Orden 483 Fairway Drive Pocatello, ID 83201 Philip D. Lamprecht 1920 East Bonneville Pocatello, ID 83201

William L. Gates 1724 North Mink Creek Road Pocatello, ID 83204

DATED this 24 day of December, 1986.

Alan K. Van Orden

Philip D. Lamprecht

William L. Gates