

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
BALUKOFF, LINDSTROM & CO., P.A.

FILED/EFFECTIVE
AUG 10 11 15 AM '00
SECRETARY OF STATE
IDAHO

Pursuant to Idaho Code §30-1-1007, BALUKOFF, LINDSTROM & CO., P.A., an Idaho corporation (the "Corporation"), hereby certifies as follows:

FIRST: The name of the Corporation is BALUKOFF, LINDSTROM & CO., P.A.

SECOND: These Amended and Restated Articles of Incorporation ("Restated Articles") have been duly adopted in accordance with 30-1-1003 of the Idaho Business Corporation Act, the Board of Directors of the Corporation having adopted resolutions setting forth the proposed Restated Articles, declaring their advisability, and directing that they be submitted to the shareholders of the Corporation for their approval.

THIRD: the shareholders of the Corporation adopted ^{Amended and} The Restated Articles on August 8, 2000. The vote was unanimous.

FOURTH: These Amended and Restated Articles of Incorporation restate and integrate and amend the Articles of Incorporation of this Corporation by restating the text of the original Articles of Incorporation in full to read as follows:

I

The name of the corporation shall be Balukoff, Lindstrom & Co., P.A.

II

The corporation shall exist in perpetuity.

III

The address of the registered office of this corporation in the state of Idaho shall be 877 W. Main Street, Suite 805, Boise, Idaho 83702, and the name of the registered agent at that address shall be Kevin R. Andersen.

IDAHO SECRETARY OF STATE

08/10/2000 09:00
CK: 8994 CT: 71635 BH: 340375

1 @ 30.00 = 30.00 AMEND PROF # 2
1 @ 20.00 = 20.00 EXPEDITE C # 3

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IV

The purposes for which this corporation is formed are:

(1) To engage solely in the practice of accounting and such other activities as may from time to time be specifically found by state licensing boards to be activities suitable and proper to be performed by certified public accountants only through or under the supervision of at least one person who holds a certificate to practice public accounting as a certified public accountant.

(2) To invest its funds in real estate, mortgages, stocks, bonds or any other type of investments, and to own real and/or personal property necessary for the rendering of the above specified professional services.

(3) To purchase, hold, sell and reissue the shares of the stock of this corporation.

(4) To borrow money and otherwise incur indebtedness without limit as to amount, and to draw, make, accept, endorse, transfer, assign, guarantee, execute and issue bonds, debentures, notes, drafts, bills of exchange, negotiable instruments and all other evidence of indebtedness, negotiable or nonnegotiable, whether secured or unsecured.

(5) For the purpose of securing any or all of its contracts, obligations or liabilities, insofar as permitted by law, to convey, transfer, assign, deliver, mortgage, pledge or otherwise hypothecate all or any part of the property or assets at any time held or owned by this corporation.

(6) It is the intention of the incorporators of this corporation that the foregoing clauses shall be construed both as objects and powers and not as limitations upon such powers, except where such limitations may be specifically delineated, and that the foregoing enumeration of specific objects and powers shall not be construed to limit or restrict in any manner the powers of the corporation but that said corporation shall have the power to do all and everything necessary, suitable, convenient and proper for the accomplishment of any of its purposes, or the attainment of any one or more of the objects hereinabove enumerated or incidental to the purposes and objects hereinabove named, or which shall at any time appear conducive or expedient for the protection or benefit of the corporation and which is permitted under Idaho Code, under which this corporation is organized or the then applicable law.

V

This corporation shall be subject to the following specific limitations:

(1) No shareholder of this corporation shall enter into a voting trust agreement or any other agreement vesting in another person the authority to exercise the voting power of any or all of the stock of the corporation.

(2) If any officer, shareholder, agent or employee of this corporation who has been rendering professional service to the public in the practice of accounting becomes legally disqualified to render such professional service within any state the Company is registered to do business or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall forthwith sever all employment with, and financial interests in, the corporation.

(3) No shareholder of this corporation may sell or transfer his shares of stock of this corporation except to another person who is licensed to practice accounting and such sale or transfer may be made only after the same is approved at a stockholders' meeting specially called for such purpose by not less than a majority of the outstanding stock of this corporation. The board of directors or shareholders of this corporation may adopt bylaws or agreements further restraining the alienation of shares of stock of the corporation and providing for the purchase or redemption by the corporation of its shares; provided, however, such provisions dealing with the purchase or redemption by the corporation of its shares may not be invoked at a time or in a manner that would impair the capital of the corporation.

(4) This corporation may consolidate or merge with another professional corporation organized to render the specific professional services for which this corporation is formed.

(5) This corporation may render professional services in the practice of accounting only through its officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional services. The term "employee" as used herein does not include clerks, secretaries, bookkeepers, technicians and other assistants who are not usually and ordinarily considered by custom and practice to be rendering professional services in the practice of accounting to the public.

(6) Each shareholder personally engaged in the practice of public accounting shall be a certified public accountant of each state he/she practices in in good standing. The president of the corporation shall be a shareholder and a director and one or more such directors shall be certified public accountants of each state the firm practices in in good standing. There shall be no lay directors, officers or managers.

(7) All shareholders of the corporation shall be jointly and severally liable for all acts, errors, and omissions of the employees of the corporation except during periods of time when the corporation maintains in good standing professional liability insurance which meets the standards set forth in subparagraphs (I) to (V) of this paragraph (7):

(I) The insurance shall insure the corporation against liability imposed upon the corporation by law for damages resulting from any claim made against the corporation arising out of acts, errors, and omissions committed in the performance of professional services for others by those employees of the corporation who hold certificates to practice public accounting as certified public accountants.

(II) Such policies shall insure the corporation against liability imposed upon it by law for damages arising out of the acts, errors, and omissions of all other employees.

(III) The insurance shall be equal to or excess of minimum amounts required by state licensing boards.

(IV) The policy may provide that it does not apply to: Any dishonest, fraudulent, criminal, or malicious act or omission of the insured corporation or any shareholder or employee thereof; the conduct of any business enterprise in which the insured corporation under this article is not permitted to engage but which nevertheless may be owned by the insured corporation or in which the insured corporation may be a partner or which may be controlled, operated, or managed by the insured corporation in its own or in a fiduciary capacity including the ownership, maintenance, or use of any property in connection therewith; and bodily injury to, or sickness, disease, or death of, any person, or to injury to or destruction of any tangible property, including the loss of use thereof.

VI

The business of this corporation shall be managed and conducted by a board of directors as follows: If there is but one shareholder, there need be but one director who shall be such shareholder. He shall also serve as the president and treasurer of the corporation. In this instance, the other officers need not be licensed or otherwise legally authorized in the same field of endeavor as the president. If there are only two shareholders, there need be only two directors who shall be such shareholders and who shall fill all of the general offices of the corporation between them. A retired person may not continue as a director, officer or shareholder.

VII


The business of this Corporation shall be managed and conducted by a Board of Directors of not fewer than one (1) nor more than seven (7) members. Upon these Restated Articles becoming effective, the number of Directors constituting the Board of Directors shall be three (3), and the names and addresses of the persons to serve as such Directors until annual meeting of shareholders or until their successors are elected and qualified are:

<u>Name</u>	<u>Address</u>
Michael R. Lindstrom	877 W. Main Street, Suite 805, Boise, Idaho 83702
Kevin R. Andersen	877 W. Main Street, Suite 805, Boise, Idaho 83702
D. Jae Hallett	877 W. Main Street, Suite 805, Boise, Idaho 83702

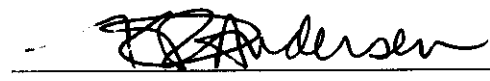
VIII

The capital stock of this corporation shall consist of 100,000 shares of no par, nonassessable, common stock.

IN WITNESS WHEREOF, the undersigned have hereunto set their hand and seal this 8th day of August 2000.



President Michael R Lindstrom



Secretary Kevin R Andersen