

FILED EFFECTIVE

**ARTICLES OF INCORPORATION
OF
CLIFFORD L. KIRACOFE, P.T., P.A.**

2004 MAR 12 AM 9:16
SECRETARY OF STATE
STATE OF IDAHO

The undersigned, acting as incorporator of a corporation under the Idaho Professional Service Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is: Clifford L. Kiracofe, P.T., P.A.

SECOND: The period of its duration is perpetual.

THIRD: The corporation is organized for the sole and specific purpose of rendering professional services in the practice of physical therapy as set forth in Idaho Code Section 54-2201.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is 10,000. The shares shall have no par value.

FIFTH: The address of the initial registered office of the corporation is 8835 N. Hess St., Hayden, Idaho 83835, and the name and address of its initial registered agent is: Clifford L. Kiracofe., 8835 N. Hess St., Hayden, Idaho 83835.

SIXTH: The number of directors shall be set by the Bylaws but the initial Board of Directors of the corporation shall be one (1), and the name and address of the person who is to serve as Director until the first annual meeting of shareholders or until his successors are elected and qualified is:

NAME

ADDRESS

Clifford L. Kiracofe

8835 N. Hess St.
Hayden, Idaho 83835

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ARTICLES OF INCORPORATION

IDAHO SECRETARY OF STATE
03/12/2004 05:00
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SEVENTH: The name and address of the incorporator is:

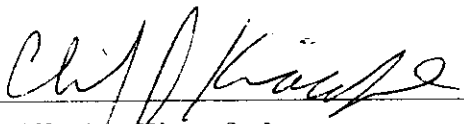
NAME

ADDRESS

Clifford L. Kiracofe

8835 N. Hess St.
Hayden, Idaho 83835

IN WITNESS WHEREOF, I have hereunto set my hand and seal this ____ day of March,
2004.



Clifford L. Kiracofe, Incorporator