

Department of State.

**CERTIFICATE OF INCORPORATION
OF**

WAEGELIN & BAXTER, CHARTERED

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: November 27, 1990



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth M. Zavala*

ARTICLES OF INCORPORATION
OF RECEIVED
SEC. OF STATE
WAEGELIN & BAXTER, CHARTERED

KNOW ALL MEN BY THESE PRESENTS: 90 NOV 27 AM 8 28

1. The name of the corporation is Waegelin & Baxter, Chartered.
2. The period of its duration is perpetual.
3. Its purpose is to transact any and all lawful business for a certified public accountant which a professional corporation may be incorporated.
4. It shall have authority to issue 1,000 common shares, all of one class, with no par value.
5. The address of its initial registered office is 300 Second Avenue East, Twin Falls, Idaho. The name of its initial registered agent at such address is Fayesther Waegelin.
6. The number of directors constituting its initial Board of Directors is two (2). The names and addresses of the initial board of two directors are:

Fayesther Waegelin
300 Second Avenue East
Twin Falls, Idaho 83301

William E. Baxter, Jr.
300 Second Avenue East
Twin Falls, Idaho 83301

7. The name and address of each incorporator is:

William E. Baxter, Jr.
300 Second Avenue East
Twin Falls, Idaho 83301

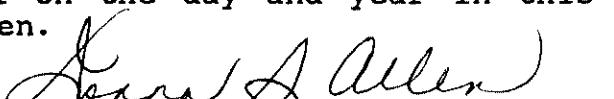
IN WITNESS WHEREOF, I have hereunto set my hand
this 26th day of November, 1990.


WILLIAM E. BAXTER, JR.

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 26th day of November, 1990, before me,
the undersigned, a Notary Public in and for said County and
State, personally appeared WILLIAM E. BAXTER, JR. 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 on the day and year in this
certificate first above written.



NOTARY PUBLIC FOR IDAHO.
Residing at Diamond
My commission expires 7/15/91