

CERTIFICATE OF INCORPORATION
OF

PARSONS, SMITH, STONE & FLETCHER, P.A.

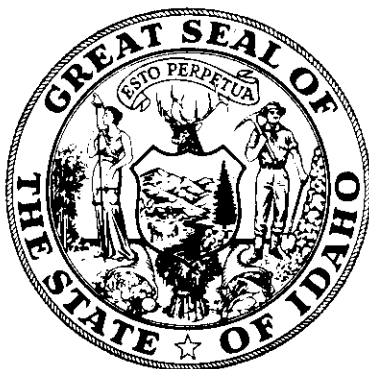
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of Articles of Incorporation for the incorporation of _____

PARSONS, SMITH, STONE & FLETCHER, N.A.

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: **September 22, 1983**



SECRETARY OF STATE

by: _____

1 ARTICLES OF INCORPORATION

2 OF

3 PARSONS, SMITH, STONE & FLETCHER, P.A.

4 The undersigned, acting as incorporators of a corporation
5 under the Idaho Professional Service Corporation Act, adopt the
6 following Articles of Incorporation:

7 ARTICLE 1

8 NAME

9 The name of the corporation is Parsons, Smith, Stone &
10 Fletcher, P.A.

11 ARTICLE 2

12 DURATION

13 The period of duration of the corporation is perpetual.

14 ARTICLE 3

15 PURPOSES

16 The purposes for which the corporation is organized are:

17 1. Conducting the practice of law through persons quali-
18 fied to practice law in the State of Idaho in accordance with the
19 Rules of the Idaho Supreme Court and the Board of Commissioners
20 of the Idaho State Bar governing the admission to practice law.

21 2. Investing its funds in real estate, mortgages, stocks,
22 bonds, or any other type of investments and owning real or personal
23 property necessary for the rendering of professional services.

24 3. Transacting any and all lawful business for which
25 professional service corporations may be incorporated under the
26 Idaho Professional Service Corporation Act and the Idaho Business

1 Corporation Act.

2 ARTICLE 4

3 AUTHORIZED SHARES

4 The aggregate number of shares which the corporation shall
5 have authority to issue is 1,500,000 common shares, each having
6 a par value of One Dollar (\$1.00).

7 ARTICLE 5

8 QUALIFICATION OF SHAREHOLDERS

9 A shareholder of the corporation must be an individual who
10 is duly licensed or otherwise legally authorized to engage in the
11 practice of law by the Supreme Court of the State of Idaho. All
12 shares of any shareholder who ceases to be eligible to be a
13 shareholder of the corporation shall be sold or transferred in
14 accordance with Article 7.

15 ARTICLE 6

16 VOTING

17 Each shareholder of record shall have one vote for each
18 share of stock standing in his name on the books of the corpor-
19 ation. Cumulative voting for the election of directors shall
20 be permitted.

21 ARTICLE 7

22 PURCHASE OR TRANSFER OF SHARES
23 UPON INELIGIBILITY

24 Not more than thirty (30) days after any shareholder ceases
25 to be eligible to be a shareholder, the corporation shall purchase
26 all of the shares he owns, or such shares shall be transferred to

1 a person qualified, as described in Article 5. The price to be
2 paid by the corporation and the schedule of payments shall be as
3 specified in the By-Laws or in a stock redemption agreement.

4 ARTICLE 8

5 REGISTERED OFFICE AND REGISTERED AGENT

6 The address of the initial registered office of the cor-
7 poration is 137 West 13th Street, Burley, Idaho 83318, and the
8 name of its initial registered agent at such address is William
9 Kent Fletcher.

10 ARTICLE 9

11 DIRECTORS

12 Four directors shall constitute the initial Board of
13 Directors, and the names and addresses of the persons who are to
14 serve as directors until the first meeting of shareholders or until
15 their successors are elected and shall qualify are:

16 William A. Parsons
206 Churchill Drive
17 Burley, Idaho 83318

18 Richard K. Smith
2558 Burton Avenue
19 Burley, Idaho 83318

20 Randolph C. Stone
Route #1, Box 1798
21 Burley, Idaho 83318

22 William Kent Fletcher
1626 Conant Avenue
23 Burley, Idaho 83318

24 ARTICLE 10

25 INCORPORATORS

26 The names and addresses of the incorporators are:

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William A. Parsons
206 Churchill Drive
Burley, Idaho 83318

Richard K. Smith
2558 Burton Avenue
Burley, Idaho 83318

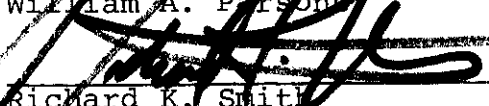
Randolph C. Stone
Route #1, Box 1798
Burley, Idaho 83318

William Kent Fletcher
1626 Conant Avenue
Burley, Idaho 83318

DATED this 21 day of September, 1988.



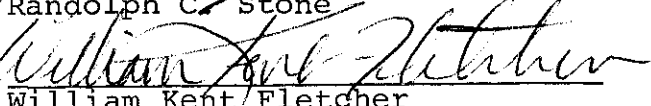
William A. Parsons



Richard K. Smith



Randolph C. Stone



William Kent Fletcher