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ARTICLES OF INCORPORATION OF

STATE OF IDAHO

INDEPENDENT PHARMACISTS RELIEF SERVICE, INC.

I, THE UNDERSIGNED, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

I.

The name of the corporation is INDEPENDENT PHARMACISTS RELIEF SERVICE, INC.

II.

The period of duration of the corporation shall be perpetual.

III.

The purpose or purposes for which the corporation is organized is for the transaction of any and all lawful business for which corporations may be incorporated under this Act.

IV.

The authorized capital stock of this corporation shall consist of ONE MILLION (1,000,000) shares of common stock having no par value per share; all said shares shall be issued fully paid and shall not be subject to assessment.

V.

The private property of the shareholders shall not be subject to the payment of corporate debts to any extent whatsoever.

VI.

The name and address of the initial registered office of the corporation is Samuel G. Duncan, 3804 Moscow Mountain Road, Moscow, Idaho 83843, and the name of the initial registered agent is Samuel G. Duncan.

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VII.

It is expressly provided and made a part of any contract of subscription to the stock of this corporation and the transfer of any stock of this corporation thereafter that every shareholder shall not have the right to transfer any stock that said shareholder receives to any person without the consent of this corporation and the consent of the then existing shareholders, but shall offer the shares for sale to the corporation and/or the current shareholders at the fair market value and under the terms of a bona fide offer. The corporation and/or current shareholders shall exercise the right of first refusal described herein within one-hundred eighty (180) days of written notice from the proposed selling shareholder and, if not so exercised, said right of first refusal shall expire and said shareholder shall be entitled to sell said stock. The purpose of said right of first refusal is to insure that the shareholders of this corporation be able to maintain their current voting status and be allowed to operate this corporation with persons of their own choosing. In case of disagreement of the fair market value, the matter in dispute shall be arbitrated. Any attempt of sale of stock of this corporation to a person other than as described herein shall be expressly voided.

VIII.

The right and power to amend, appeal, alter, rescind, and adopt the Bylaws of this corporation and to adopt new Bylaws is expressly conferred upon the Board of Directors of this corporation as provided by statute.

IX.

The number of directors currently constituting the initial Board of Directors shall be ONE (1). The name and addresse of said person who shall serve as director until the first meeting of the

corporation, or until their successors are elected and qualified,
are as follows:

Samuel G. Duncan, 3804 Moscow Mountain Road, Moscow, Idaho 83843.

X.

The names and addresses of all the initial incorporator is:

Samuel G. Duncan, 3804 Moscow Mountain Road, Moscow, Idaho 83843.

EXECUTED this 1 day of January, 2003.


Samuel G. Duncan

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