

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

DENNEY & COMPANY, 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: January 3, 1994



Pete T. Cenarrusa
SECRETARY OF STATE
By *[Signature]*

ARTICLES OF INCORPORATION

RECEIVED
SEC. OF STATE

OF

DENNEY & COMPANY, CHARTERED

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IDAHO SECRETARY OF STATE
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The undersigned, duly licensed to provide the services described herein, in order to form a professional service corporation pursuant to the Professional Service Corporation Act, I.C. § 30-1301 et. seq. and the General Business Corporation Act, I.C. § 30-1-1 et. seq., certifies as follows:

I.

The name of this corporation shall be: DENNEY & COMPANY, CHARTERED

II.

The period of existence and duration of the life of the corporation shall be perpetual.

III.

The purposes and objects for which this corporation is formed and the general powers which this corporation may exercise is the sole and specific purpose of rendering accounting and allied professional services as the same are described and regulated by the Idaho Accountancy Act, I.C. § 54-201 et. seq.

IV.

A. This corporation shall be authorized to issue one class of common stock. The total number of shares of such stock which the corporation is authorized to issue is 500 shares. The stock shall have no par value.

B. The common stock of this corporation shall be non-assessable, and the private property of the shareholders in this corporation shall not be liable for the debts, obligations or liabilities of the corporation, to the extent permitted by applicable law.

V.

A. The location and address of the initial registered office of the corporation in the State of Idaho is: 212 Second Avenue West, Twin Falls, Idaho 83301.

B. The registered agent at this address shall be: Scott W. Denney.

VI.

A. The number of directors constituting the initial Board of Directors is one (1).

B. The name and address of the initial Director is as follows, to serve as Director until the first annual meeting of shareholders or until successors be elected and qualify:

1. Scott W. Denney
160 Hankins Road North
Twin Falls, Idaho 83301

VII.

The names and addresses of each of the incorporators of the corporation and the number of shares of stock subscribed by each of these incorporators are as follow:

| <u>NAME</u> | <u>ADDRESS</u> | <u>SHARES SUBSCRIBED</u> |
|--------------------|--|--------------------------|
| 1. Scott W. Denney | 160 Hankins Road North Twin Falls, Id 83301 | 500 |

VIII.

A. The activity and affairs of the corporation shall be managed by a Board of Directors. The number of Directors constituting a full Board shall be as stated in Article VI above or, in the absence of a specific statement therein, then as is set forth in the By-laws.

B. The Directors shall be elected by shareholders at the annual meeting of the corporation, as such times and in such manner as the By-laws prescribe.

C. No person who is not a shareholder may serve as a Director or general officer of the corporation.

D. All other matters pertaining to the Directors shall be as prescribed in the By-laws.

IX.

The Board of Directors is expressly authorized to make, alter, amend, repeal or adopt new By-laws of the corporation, subject to repeal or change by action of the shareholders.

X.

Reserved unto the corporation is the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner then-prescribed by statute, and any rights conferred upon shareholders herein are subject to this reservation.

XI.

A. No stock may be issued to any person other than a natural person duly

licensed or otherwise legally authorized to render the same professional services as those for which this corporation is incorporated.

B. No shareholder may enter into any type of agreement or arrangement which vests in another person the authority to exercise voting power of any or all of such shareholder's stock.

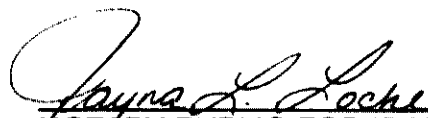
IN WITNESS WHEREOF, for the purpose of forming this corporation, the undersigned as incorporator of this corporation has executed these Articles of Incorporation this 27 day of December, 1993.


SCOTT W. DENNEY

STATE OF IDAHO)
)
County of Twin Falls)

On this 29th day of December, 1993, before me, the undersigned, a Notary Public in and for said State, personally appeared Scott W. Denney, known 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 the day and year in this instrument first above written.


NOTARY PUBLIC FOR IDAHO
Residing at: Jerome, Id.
Commission Expires: 9-13-97