



CERTIFICATE OF INCORPORATION
OF

C & S Estate Sales & Appraisals, Inc.

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 _____

C & S Estate Sales & Appraisals, Inc.

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: March 12, 1964



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

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ARTICLES OF INCORPORATION

OF

SECRETARY OF
STATE

C & S ESTATE SALES & APPRAISALS, INC.

1. The name of the Corporation is C & S Estate Sales & Appraisals, Inc.
2. The period of its duration is perpetual.
3. Its purpose is to transact any and all lawful business for which corporations may be incorporated under the Idaho Business Corporations Act.
4. It shall have outstanding to issue twenty thousand shares, of all of one class, with no par value.
5. The address of its initial registered office is 200 N. 3rd, Suite #4, Boise, Idaho 83706. The name of its initial registered agent at such address is Sharon A. Christensen.
6. The number of directors constituting its initial Board of Directors is three whose names and addresses are:

<u>NAME</u>	<u>ADDRESS</u>
Sharon A. Christensen	805 Linden Street Boise, Idaho 83706
Merle Stewart	375 Sandra St. Eagle, Idaho 83616
Ron Stewart	375 Sandra St. Eagle, Idaho 83616

7. The name and address of each incorporator is:

Sharon A. Christensen	805 Linden Street Boise, Idaho 83706
Merle Stewart	375 Sandra Street Eagle, Idaho 83616

DATED This 11th day of March, 1982.

Sharon A. Christensen
SHARON A. CHRISTENSEN

Merle Stewart
MERLE STEWART