

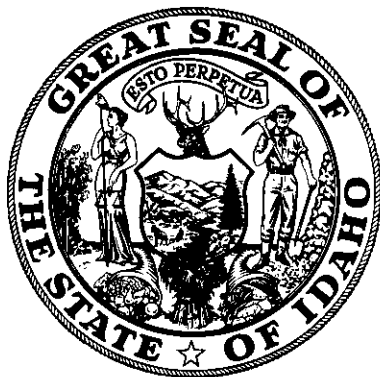
**CERTIFICATE OF INCORPORATION
OF**

NYE, MILLER & CO., 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 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: *August 25, 1986*



SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION

OF

NYE, MILLER & CO., P.A.

AUG 25 3 01 PM '86
SECRETARY OF STATE

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

FIRST

The name of the corporation is NYE, MILLER & CO., P.A.

SECOND

The period of its duration is perpetual.

THIRD

The purpose for which the corporation is organized is for the practice of accounting and any or all lawful business for which the corporation may be incorporated under the Idaho Professional Service Corporation Act.

FOURTH

The aggregate number of shares which the corporation shall have authority to issue is 100,000 with no par value.

FIFTH

Shareholders shall have a preemptive right to acquire unissued or treasury shares or securities convertible into such shares or carrying a right to subscribe to or acquire shares, except as provided in the Idaho Business Corporation Act.

SIXTH

The location of the initial registered office of the corporation is 8590 Fairview Avenue, Suite A, Boise, Idaho, 83704, and the name of its initial registered agent at such address is Brian Nye.

SEVENTH

The number of directors constituting the initial Board of Directors is three (3), and the names and addresses of the persons who are to serve until the first annual meeting of the shareholders and until their successors are elected and qualified are:

<u>NAME</u>	<u>ADDRESS</u>
Brian Nye	7552 Thunder Mountain Drive Boise, ID 83709
Richard J. Kom	10346 Shadybrook Court Boise, ID 83703
Edro W. Miller	8230 Brynwood Drive Boise, ID 83704

EIGHTH

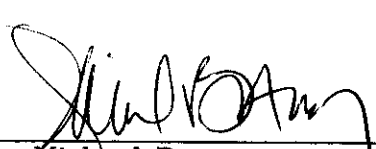
The name and address of the incorporator is as follows:

John Michael Brassey
P. O. Box 1368
Boise, ID 83701

NINTH

The Board of Directors is expressly authorized to alter, amend or repeal the By-Laws of the corporation and to adopt new By-Laws, subject to repeal or change by a majority vote of the shareholders.

IN WITNESS WHEREOF, I have hereunto set my hand and seal
this 25 day of August, 1986.



John Michael Brassey