

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

CHIGBROW, SEVERN & RICHE, CHARTERED

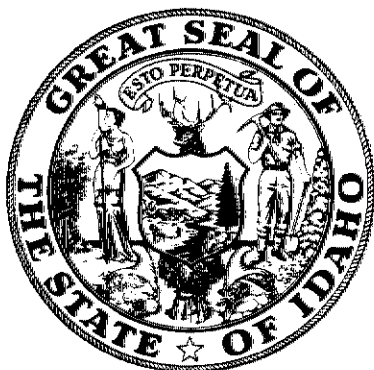
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

CHIGBROW, SEVERN & RICHE, CHARTERED

duly signed pursuant to the provisions of the Idaho Nonprofit 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 _____ June 6, 1985.



Pete T. Cenarrusa
SECRETARY OF STATE

Ray T. Clark
Corporation Clerk

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ARTICLES OF INCORPORATION

SFC OF
CHIGBROW, SEVERN & RICHE, CHARTERED

KNOW ALL MEN BY THESE PRESENTS: That Royce C. Chigbrow, Steven D. Severn, Craig G. Riche and Lucinda L. Reinke, the undersigned, the subscribers to these Articles of Incorporation, being natural persons competent to contract, and being Certified Public Accountants duly licensed to render services as such under the laws of the State of Idaho, have this day voluntarily associated themselves for the purpose of forming a professional service corporation, hereinafter called the Corporation, pursuant to the provisions of the Professional Service Corporation Act, Idaho Code sections 30-1301 through 30-1315, as the same may be from time to time amended, and do hereby certify, declare and adopt the following Articles of Incorporation:

I.

NAME. That the name of this Corporation shall be Chigbrow, Severn & Riche, Chartered.

II.

DURATION. The period of existence and duration of the life of this Corporation shall be perpetual.

III.

PRINCIPAL OFFICE. The address of the initial registered office of the Corporation is 1150 W. State Street, Boise, Idaho 83702, and the name of the initial registered agent at such address is Royce C. Chigbrow.

IV.

PURPOSES. The nature of the business and the object and purpose of this Corporation shall be as follows:

A. To engage in every phase and aspect of the business of rendering the same professional services to the public that a Certified Public Accountant, duly licensed under the laws of the State of Idaho, is authorized to render, but such professional services shall be rendered only through officers, employees and agents duly licensed under the law of the State of Idaho to render such services as individuals.

B. To have and exercise all the general rights, privileges, and powers specified in and permitted under the Professional Service Corporation Act, Idaho Code sections 30-1301 through 30-1315, as the same may be from time to time amended.

V.

AUTHORIZED SHARES. The total number of shares which the Corporation shall have authority to issue is five thousand (5,000) shares of common stock having a par value of One Dollar (\$1.00) per share for a total capitalization of

Five Thousand Dollars (\$5,000). None of the shares of the Corporation may be issued to anyone other than an individual duly licensed to practice as a Certified Public Accountant in the State of Idaho. Each share of common stock shall have the same rights, privileges and voting powers and the same shall be fully paid and shall not be subject to assessment.

VI.

CONSIDERATION FOR SHARES: QUALIFICATIONS OF SHAREHOLDERS. Shares shall be issued for such consideration as may be fixed from time to time by the Board of Directors. Shares shall be issued only to individuals who hold an Idaho license as to Certified Public Accountants and are licensed to engage in the practice of accounting, and no shares may be transferred except to an individual who is eligible to be a shareholder of the Corporation, and such transfer may be made only after the same shall have been approved, at a stockholders' meeting specifically called for such purpose, by a vote of the stockholder or stockholders holding a majority of the outstanding stock. The Board of Directors may make distributions to shareholders out of capital surplus from time to time, to the extent permitted by law, without prior approval of shareholders.

VII.

VOTING RIGHTS. Each share shall be entitled to one vote, but only shareholders having a license to engage in

the practice of accounting as a licensed Certified Public Accountant in the State of Idaho shall be entitled to vote. No shareholder of the Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his or her shares.

VIII.

REGULATION OF TRANSFER OF SHARES. The shareholders of the Corporation shall have the power to include in the By-Laws or a Buy and Sell Agreement adopted by a majority of the shareholders of the Corporation, any regulatory or restrictive provision regarding the proposed sale, transfer, or other disposition of any of the outstanding stock of the Corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions, and details thereof, shall be determined by the shareholders of the Corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice thereof, unless the existence of such provisions shall be plainly written upon the certificate evidencing the ownership of such stock.

No shareholder of the Corporation may sell or transfer stock therein except to another individual who is eligible to be a shareholder of the Corporation, and such sale or transfer may be made only after the same shall have been

approved at a shareholders' meeting specially called for this purpose. If any shareholder becomes legally disqualified to practice accounting as a licensed Certified Public Accountant in the State of Idaho, or is elected to a public office that places restrictions or limitations upon his or her continuous rendering of such professional services, or accepts employment that places restrictions or limitations upon his or her continuous rendering of such professional services, such shareholder's shares of stock shall immediately become subject to purchase by the Corporation in accordance with the Buy and Sell Agreement and/or By-Laws adopted by the shareholders.

IX.

INCORPORATORS. The name and address of each of the persons signing these Articles of Incorporation as the incorporators is set forth below and each is a Certified Public Accountant, duly licensed under the laws of the State of Idaho to render services as such:

<u>Name</u>	<u>Address</u>
Royce C. Chigbrow	1150 W. State Street Boise, Idaho 83702
Steven D. Severn	1150 W. State Street Boise, Idaho 83702
Craig G. Riche	1150 W. State Street Boise, Idaho 83702
Lucinda L. Reinke	1150 W. State Street Boise, Idaho 83702

X.

DIRECTORS. The business of the Corporation shall be managed by its Board of Directors. The first Board of Directors shall consist of four members, but during their term of office, or thereafter, the number of directors may be increased or decreased from time to time as may be provided by the By-Laws.

The name and street address of each of the members of the first Board of Directors is:

<u>Name</u>	<u>Address</u>
Royce C. Chigbrow	1150 W. State Street Boise, Idaho 83702
Steven D. Severn	1150 W. State Street Boise, Idaho 83702
Craig G. Riche	1150 W. State Street Boise, Idaho 83702
Lucinda L. Reinke	1150 W. State Street Boise, Idaho 83702

Any director of the Corporation may be removed at any annual or special meeting of the shareholders by the same vote as that required to elect a director.

XI.

CERTAIN TRANSACTIONS. No contract or other transaction between the Corporation and any other corporation shall be affected by the fact that any director of the Corporation is interested in, or is a director or officer of, such other corporation, and any director, individually or jointly, may be a party to, or may be interested in, any contract or

transaction of the Corporation or in which the Corporation is interested; and no contract or other transaction of the Corporation with any person, firm, or corporation shall be affected by the fact that any director of the Corporation is a party in any way connected with such person, firm, or corporation, and every person who may become a director of the Corporation is hereby relieved from any liability that might otherwise exist from contracting with the Corporation for his or her benefit or for the benefit of any firm, association, or corporation in which he or she may be in any way interested.

XII.

BY-LAWS. The Board of Directors of the Corporation shall have power, without the assent or vote of the shareholders, to adopt, alter, amend, or repeal the By-Laws of the Corporation, but the affirmative vote of a majority of the members of the Board of Directors shall be necessary to adopt such By-Laws or to effect any alteration, amendment, or repeal thereof. However, any By-Law adopted, altered, amended, or repealed by the Board of Directors may be adopted, altered, amended, or repealed by the shareholders of the Corporation at an annual meeting of the Corporation or at a special meeting called for that purpose. The provisions for the regulation of the business and management of the affairs of the Corporation shall be stated in the By-Laws.

XIII.

MEETINGS OF SHAREHOLDERS. Meetings of the shareholders of the Corporation shall be held at such place, within or without the State of Idaho, as may be specified in the respective notices, or waivers of notice thereof, or as specified in the By-Laws.

XIV.

PREEMPTIVE RIGHT. Each shareholder of this Corporation shall have a preemptive right to purchase, subscribe for, or take any part of any stock or other securities convertible into or carrying options or warrants to purchase stock of this Corporation issued, optioned, or sold by it after its incorporation.

XV.

AMENDMENT OF ARTICLES OF CORPORATION. These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of shareholders are subject to this reservation.

IN WITNESS WHEREOF, We, the undersigned incorporators
execute these Articles of Incorporation this 5~~th~~ day of
June, 1985.




Royce C. Chigbrow



Steven D. Severn



Craig G. Riche



Lucinda L. Reinke