

State of Idaho

Department of State.

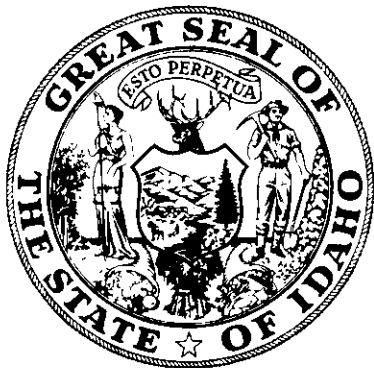
CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that duplicate originals of Articles of MERGER of GARY E. EVANS, C.P.A.,
CHARTERED; LARRY D. BRAGA, C.P.A., CHARTERED; REX S. LEFORCEE, C.P.A.,
CHARTERED

into LEFORCEE, ROGERS & EVANS, CHARTERED,
duly signed and verified 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
MERGER, and attach hereto a duplicate original of the Articles of
MERGER.

Dated December 31, 19 84.



Pete T. Cenarrusa
SECRETARY OF STATE

Larry J. Clark
Corporation Clerk

Dec 31 1984

ARTICLES OF MERGER

OF

LEFORGEE, ROGERS & EVANS, CHARTERED
(The Surviving Corporation)

AND

REX S. LEFORGEE, C.P.A., CHARTERED
GARY E. EVANS, C.P.A., CHARTERED and
LARRY D. BRAGA, C.P.A., CHARTERED
(The Merging Corporations)

Pursuant to the provisions of Section 30-1-77 of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging them into one corporation:

FIRST: The names of the corporations are Leforgee, Rogers & Evans, Chartered, an Idaho professional corporation, and Rex S. Leforgee, C.P.A., Chartered, Gary E. Evans, C.P.A., Chartered, and Larry D. Braga, C.P.A., Chartered, Idaho professional corporations. All corporations were organized under the laws of the State of Idaho.

SECOND: The laws of the State of Idaho under which the Merging Corporations were organized permit such merger.

THIRD: The name of the Surviving Corporation is Leforgee, Rogers & Evans, Chartered and it is to be governed by the laws of the State of Idaho.

FOURTH: The following Plan of Merger was approved by the shareholders of the corporations in the manner prescribed by the Idaho Business Corporation Act, under which they were organized:

"PLAN AND AGREEMENT OF MERGER

Between

LEFORGEE, ROGERS & EVANS, CHARTERED
(The Surviving Corporation)

and

REX S. LEFORGEE, C.P.A., CHARTERED
GARY E. EVANS, C.P.A., CHARTERED and
LARRY D. BRAGA, C.P.A., CHARTERED
(The Merging Corporations)

PLAN AND AGREEMENT OF MERGER, dated December 31, 1984, between Leforgee, Rogers & Evans, Chartered, an Idaho professional corporation (hereinafter referred to as the 'Surviving Corporation') and Rex S. Leforgee, C.P.A., Chartered, Gary E. Evans, C.P.A., Chartered and Larry D. Braga, C.P.A., Chartered, Idaho professional corporations (hereinafter collectively referred to as the 'Merging Corporations'), which corporations are hereinafter sometimes referred to as the 'Constituent Corporations'.

FIRST
RECITALS

The Surviving Corporation is validly organized, existing and in good standing under the laws of the State of Idaho. The Merging Corporations are all validly organized, existing and in good standing under the laws of the State of Idaho.

The Surviving Corporation has authorized capital of 10,000 shares of stock with a par value of \$1.00 per share, of which on the 31st day of December, 1984, 70 shares were issued and outstanding.

The Merging Corporations each have authorized capital of 10,000 shares of stock with a par value of \$1.00 per share. On the 31st day of December, 1984, each of said corporations had 10 shares issued and outstanding, with no shares were held in their treasury, and no shares subject to stock options held by officers and employees.

The Boards of Directors of the Constituent Corporations deem it advisable and in the best interests of the corporations and their stockholders that the Merging Corporations merge with and into the Surviving Corporation in accordance with the provisions of applicable statutes of the State of Idaho, and have, therefore, entered into this Plan and Agreement of Merger.

SECOND
PLAN AND AGREEMENT OF MERGER

NOW, THEREFORE, The Constituent Corporations agree to merge into a single corporation which shall be Leforgee, Rogers & Evans, Chartered, the Surviving Corporation, (whose articles of incorporation shall be amended in other respects as provided herein) pursuant to the laws of the State of Idaho, and agree upon and prescribe the terms and conditions of the statutory merger, the mode of carrying it into effect and the manner and basis of converting the shares of the Merging Corporations into shares of the Surviving Corporation, as herein set forth:

On the effective date of the merger, the Merging Corporations shall be merged with and into the Surviving Corporation and the separate existence of the Merging Corporations shall cease; the Constituent Corporations shall become a single corporation named "Leforgee, Rogers & Evans, Chartered", an Idaho professional corporation, which shall be the Surviving Corporation.

THIRD
ARTICLES OF INCORPORATION OF SURVIVING CORPORATION

The Articles of Incorporation of Leforgee, Rogers & Evans, Chartered which are set forth in Exhibit "A" to this Agreement, shall continue to be the Articles of Incorporation of the Surviving Corporation until amended in accordance with the Corporation Laws of the State of Idaho.

Such Articles of Incorporation, as thus set forth, may be certified separately from this Agreement as the Articles of Incorporation of the Surviving Corporation.

FOURTH
BY-LAWS OF SURVIVING CORPORATION

The By-laws of the Surviving Corporation in effect immediately prior to the effective date of the merger shall continue to be the By-laws of the Surviving Corporation, until altered or repealed in the manner provided by law.

FIFTH
DIRECTORS AND OFFICERS OF SURVIVING CORPORATION

The directors and officers of the Surviving Corporation immediately prior to the effective date of the merger shall continue to be the directors and officers of the Surviving Corporation, to hold office for the terms specified in the By-laws of the Surviving Corporation and until their respective successors are duly elected and qualified.

SIXTH
MANNER AND BASIS OF CONVERSION OF SHARES

The treatment of the shares of the Surviving Corporation and the manner of converting the shares of the Merging Corporations into shares of common stock of the Surviving Corporation, shall be as follows:

1. Each share of Common Stock of the Surviving Corporation which is issued and outstanding immediately prior to the effective date of the merger shall not be affected, converted, or exchanged as a result of the merger, and shall con-

tinue to be one (1) fully paid and nonassessable share of the Surviving Corporation's Common Stock with \$1.00 par value.

2. Each share of the Common Stock in each of the Merging Corporations which is issued and outstanding immediately prior to the effective date of the merger, shall by virtue of the merger be converted into and become, without action on the part of the holders of such Common Stock, one (1) fully paid and nonassessable share of Common Stock of the Surviving Corporation. Each outstanding certificate for Common Stock of the Merging Corporations shall thereupon be deemed for all purposes to evidence ownership of the number of full shares of Common Stock of the Surviving Corporation into which the same shall have been converted at the rate set forth above.

3. As soon as practicable after the effective date of the merger, each holder of outstanding certificates for Common Stock theretofore issued by the Merging Corporations shall be entitled, upon surrender of the same by such holder for cancellation as directed by the Surviving Corporation, to receive new certificates for the number of shares of Common Stock of the Surviving Corporation to which he is entitled.

SEVENTH EFFECT OF MERGER

On the effective date of the merger, the Surviving Corporation shall possess all the rights, privileges, powers, and franchises of a public as well as a private nature of each of the Constituent Corporations, and shall become subject to all the restrictions, disabilities and duties of each of the Constituent Corporations and all of the singular rights, privileges, powers and franchises of each of the Constituent Corporations. All property, real, personal and mixed, and debts due to each of the Constituent Corporations on whatever account, including stock subscriptions as well as all other things in action or belonging to each of the Constituent Corporations shall be vested in the Surviving Corporation; and all property, assets, rights, privileges, powers, franchises and immunities, and all and every other interest shall be thereafter the property of the Surviving Corporation as they were of the respective Constituent Corporations, and the title to any real estate vested by deed or otherwise, in either of the Constituent Corporations, shall not revert or be in any way impaired by reason of the merger; provided, however, that all of the creditors and liens upon any property of either of the Constituent Corporations shall be preserved unimpaired, and all debts, liabilities, obligations and duties of the respective Constituent Corporations shall thenceforth attach to the Surviving Corporation, and may be enforced against it to the same extent as if said debts, liabilities, obligations and duties had been incurred or contracted by it.

If at any time after the merger becomes effective it shall appear to the Surviving Corporation that any further assignments or assurances are necessary or desirable to evidence the vesting in the Surviving Corporation of the title to any of the property or rights of the Merging Corporations, those persons who were proper officers and directors of each of the respective Merging Corporations as of the effective date of the merger shall execute, acknowledge and deliver such assignments or other instruments and do such acts as may be necessary or appropriate to evidence the vesting of title to such property or rights in the Surviving Corporation. For such purposes the capacity and authority of the Merging Corporations and their respective officers shall be deemed to be continuing.

EIGHTH ACCOUNTING AND STATED CAPITAL

When the merger becomes effective, subject to such changes, adjustments or eliminations as may be made in accordance with generally accepted accounting principles, (a) the assets and liabilities of the Constituent Corporations shall be recorded in the accounting records of the Surviving Corporation at the amounts at which they were carried at that time in the accounting records of the Constituent Corporations, (b) the amount of stated capital with which the Surviving Corporation shall begin business immediately after the effective date of the merger is \$10,000.00.

NINTH ABANDONMENT

Anything herein or elsewhere to the contrary notwithstanding, this Plan and Agreement of Merger may be abandoned by action of the Board of Directors of either the Surviving Corporation or the Merging Corporations at any time prior to the effective date of the merger, whether before or after submission to their respective stockholders if the merger fails to obtain the requisite vote of the stockholders of the Surviving Corporation or of the stockholders of the Merging Corporations not later than December 31, 1984.

TENTH REPRESENTATIONS AND WARRANTIES

The Surviving Corporation and the Merging Corporations each represent and warrant to the other that between the date hereof and the time when the merger becomes effective they will not enter into any employment contracts, grant any stock options or issue any stock or securities, or declare or pay any dividends in stock or cash or make any other distribution on or with respect to their outstanding stock.

ELEVENTH
EFFECTIVE DATE

The effective date of the merger provided for by this Agreement shall be the date on which the last act prior to recording required to complete the merger under the laws of the State of Idaho.

IN WITNESS WHEREOF, the undersigned Officers have signed their names hereto and have caused their respective corporate seals to be affixed hereto the 31st day of December, 1984.

LEFORGEE, ROGERS & EVANS,
CHARTERED, , an Idaho
professional corporation
(the 'Surviving Corporation')

By: /s/ Rex S. Leforgee
President

ATTEST:

/s/ Mary Taylor
Secretary

'Surviving Corporation'

REX S. LEFORGEE, C.P.A., CHARTERED

By: /s/ Rex S. Leforgee
President

GARY E. EVANS, C.P.A., CHARTERED

By: /s/ Gary E. Evans
President

LARRY D. BRAGA, C.P.A., CHARTERED

By: /s/ Larry D. Braga
President

'Merging Corporations'

FIFTH: As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>	<u>Entitled to Vote as a Class Number of Shares</u>
Leforgee, Rogers & Evans, Chartered	70	70
Rex S. Leforgee, C.P.A. Chartered	10	10
Gary E. Evans, C.P.A. Chartered	10	10
Larry D. Braga, C.P.A. Chartered	10	10

SIXTH: As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respectively, are as follows:

<u>Name of Corporation</u>	<u>Number of Shares</u>	
	<u>Total Voted For</u>	<u>Total Voted Against</u>
Leforgee, Rogers & Evans, Chartered	70	0
Rex S. Leforgee, C.P.A., Chartered	10	0
Gary E. Evans, C.P.A., Chartered	10	0
Larry D. Braga, C.P.A., Chartered	10	0

Dated December 31, 1984.

LEFORGEE, ROGERS & EVANS,
CHARTERED

By 
President

ATTEST:

Mary Taylor
Secretary

"Surviving Corporation"

REX S. LEFORGEE, C.P.A.,
CHARTERED

By Rex S. Leforgee
President

ATTEST:

Cheryl C. Leforgee
Secretary

GARY E. EVANS, C.P.A., CHARTERED

By: Gary E. Evans
President

ATTEST:

Madison L. Evans
Secretary

LARRY D. BRAGA, C.P.A., CHARTERED

By: Larry D. Braga
President

ATTEST:

India L. Braga
Secretary

"Merging Corporations"

STATE OF IDAHO)
) ss.
County of Twin Falls)

I, Cecenia H. Rasmussen, a notary public, do hereby certify that on this 31st day of December, 1984, personally appeared before me Rex S. Leforgee, who, being by me first duly sworn, declared that he is the President of Leforgee, Rogers & Evans, Chartered, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

Cecenia H. Rasmussen
Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Twin Falls)

I, Cecenia H. Rasmussen, a notary public, do hereby certify that on this 31st day of December, 1984, personally appeared before me Rex S. Leforgee, who, being by me first duly sworn, declared that he is the President of Rex S. Leforgee, C.P.A., Chartered, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

Cecenia H. Rasmussen
Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO)
) ss.
County of Twin Falls)

I, Cecenia H. Rasmussen, a notary public, do hereby certify that on this 31st day of December, 1984, personally appeared before me Gary E. Evans, who, being by me first duly sworn, declared that he is the President of Gary E. Evans, C.P.A., Chartered, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

Cecenia H. Rasmussen
Notary Public for Idaho
Residing at Twin Falls, Idaho

STATE OF IDAHO

)

) SS.

County of Twin Falls

)

I, Greene H. Robinson, a notary public, do hereby certify that on this 31st day of December, 1984, personally appeared before me Larry D. Braga, who, being by me first duly sworn, declared that he is the President of Larry D. Braga, C.P.A., Chartered, that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.

Christina K. Robinson
Notary Public for Idaho
Residing at Twin Falls, Idaho