



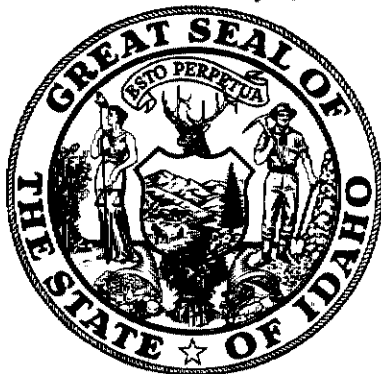
**CERTIFICATE OF INCORPORATION
OF**

DOUGLAS F. WINCHESTER, CPA, 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: JUNE 12, 1989



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth Zapala*

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ARTICLES OF INCORPORATION
OF
DOUGLAS F. WINCHESTER, CPA, P.A.

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, being of full age and a citizen of the United States, has this day associated for the purpose of forming a corporation under the provisions of the Idaho Business Corporation Act, and the Idaho Professional Service Corporation Act.

And I hereby certify in writing:

ARTICLE I.

NAME

The name of said corporation shall be Douglas F. Winchester, CPA, P.A.

ARTICLE II.

PURPOSES AND POWERS

The purposes for which said corporation are formed are:

A. To perform services as a Certified Public Accountant, and to conduct all business necessarily and conveniently associated therewith, together with Allied Professionals Services as defined by law.

B. To buy, sell, mortgage, exchange, lease, let, hold for investment or otherwise, use and operate, real estate of all kinds, improved or unimproved, and any right or interest therein.

C. To enter into, make, perform and carry out contracts of every sort and kind with any person, firm or corporation or other legal entity and to acquire and take over the good will, property, rights, franchises, options and assets of every kind and the liabilities of any person, firm, association, corporation or other legal entity either wholly or in part, and to pay for the same in cash, stocks, or bonds of the corporation or otherwise.

D. To purchase or acquire property, business rights or franchise or for any other object in or about its business affairs, to incur debt and to borrow and secure the payment of money in any lawful manner, including the issue and sale of other disposition of bonds, debentures, notes or other evidence of indebtedness, and to acquire by purchase, gift, or otherwise, shares of its own corporate stock and cancel the same or any part thereof, or hold all or any of such stock for resale as treasury stock, or for the purpose of making stock dividends to its shareholders and to the extent reasonably necessary to protect the rights of the corporation and its shareholders in any stock purchase, contracts, or options that may be made between themselves or any of them.

E. To act as surety or creditor in any and all types of engagement including the power to execute, endorse and deliver contracts and to guarantee the prompt and faithful performance for payment of debts, notes, agreements, contracts and undertakings of any other person, firm, partnership, or

corporation, and to act as accomodation co-maker or guarantor on obligations either as primary or secondary obligor.

F. Without in any manner limiting any of the objects, purposes or powers of the corporation, the business or purposes of said corporation shall be from time to time to do any one or more of all of the acts or things herein set forth.

G. The several subdivisions contained in this paragraph of purposes shall be construed as both purposes and powers and the enumeration thereof shall not be held to limit or restrict in any manner the general powers, conferred on business corporations by the laws of the State of Idaho, all of which powers are hereby expressly claimed.

ARTICLE III.

DURATION

Subject to dissolution in the manner provided by law, the corporation shall be perpetual.

ARTICLE IV.

REGISTERED OFFICE

The registered office of said corporation in the State of Idaho shall be located at 1426-A East 17th Street, Idaho Falls, Idaho 83404. The registered agent shall be Douglas F. Winchester.

ARTICLE V.

CORPORATE STOCK

The aggregate number of shares the corporation shall have authority to issue is 5,000 all of which shall have a par value of \$1.00 per share.

ARTICLE VI.

INCORPORATOR

The incorporator of this corporation is:

Douglas F. Winchester, CPA

1426-A East 17th Street
Idaho Falls, ID 83404

ARTICLE VII.

LIMITATION OF AUTHORITY

This corporation shall not render any professional services in the field of accountancy except through its officers, employees and agents that are duly licensed or otherwise legally authorized to render such professional services within the State of Idaho. Nothing contained in these Articles shall be interpreted to abolish, repeal, modify, restrict or limit the law now in effect in this state applicable to the professional relationship and liabilities between the person furnishing the professional services and the person receiving such professional service and to the standards for professional conduct.

ARTICLE VIII.

LIMITATIONS OF SHAREHOLDERS

This corporation may not issue any of its capital stock to anyone other than an individual who is duly licensed or otherwise legally authorized to render the same specific professional services as those for which this corporation was incorporated. No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise the voting power of any or all of its stock. No shareholder of this corporation may

sell or transfer his or her shares in such corporation except to another individual who is eligible to be a shareholder of this corporation and such sale or transfer may be made only after the same shall have been approved, at a stockholders' meeting specifically called for such purpose, by such proportion, not less than a majority, of the outstanding stock. This corporation's Board of Directors may adopt By-Laws restraining the alienation of shares and providing for the purchase or redemption by the corporation of its shares provided, however, that such provisions dealing with the purchase or redemption by the corporation of its own shares may not be invoked at a time or in a manner that would impair the capital of the corporation.

ARTICLE IX

MANAGEMENT

(a) The business of the corporation shall be managed by a Board of at least three (3) Directors, except that if all the shares of the corporation are owned beneficially and of record by either one(1) or two (2) stockholders, the number of Directors may be less than three (3) but not less than the number of stockholders. A director shall hold office for the term for which he or she was named or elected and until his or her successor is elected and qualified.

(b) The incorporator listed in Article VI above shall serve as director until the first annual meeting of shareholders or until his successor is elected and qualified.

ARTICLE X.

BY-LAWS

The power to adopt, repeal and amend the By-Laws of the corporation shall be in the stockholders and the By-Laws may be amended, adopted or repealed by a majority vote of the stock issued and entitled to vote.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of May, 1989.

Douglas F. Winchester
Douglas F. Winchester

STATE OF IDAHO)
County of Bonneville) ss.

On this 26th day of May, 1989 before me the undersigned a Notary Public in and for said County and State, personally appeared DOUGLAS F. WINCHESTER, 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 same day and year in this certificate first above written.

Lorna L. Kinghorn
Notary Public for Idaho
Residing at ~~Idaho Falls~~
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