

State of Idaho

Department of State.

CERTIFICATE OF INCORPORATION OF

MANNING, HOLMES & WINMILL, CHARTERED

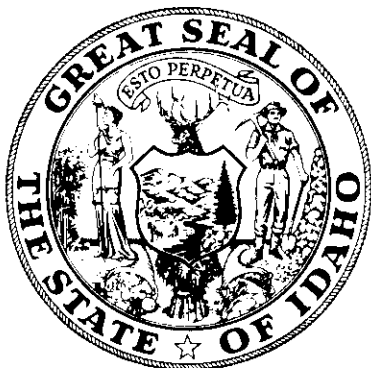
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

MANNING, HOLMES & WINMILL, CHARTERED

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: ***July 27, 1983***



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

JUL 27 9 44 AM '83
SECRETARY OF STATE

ARTICLES OF INCORPORATION

The undersigned, acting as incorporators of a corporation under the Idaho Professional Service Corporate Act, adopt the following Articles of Incorporation for such corporation:

1. NAME: The name of the corporation is Manning, Holmes & Winmill, Chartered.
2. DURATION: The period of its duration is perpetual.
3. PURPOSES: This corporation may render to the public the professional services that an attorney duly licensed under the laws of the State of Idaho is authorized to render, together with allied professional services as defined in Idaho Code §30-1303(3), but such professional services shall be rendered only through officers, employees and agents who are legally authorized under Idaho law to practice the above profession. The Corporation may transact any and all lawful business to further the above corporate purpose, so long as said transaction is not prohibited by the Idaho Business Corporate Act, the Idaho Professional Service Corporate Act or the professional ethics for the above profession.
4. SHARES AUTHORIZED: The aggregate number of shares which the corporation shall have authority to issue is Ten Thousand (10,000) shares at One Dollar (\$1.00) par value common stock.
5. NO PREEMPTIVE RIGHTS: Shareholders shall have no preemptive rights.
6. BUSINESS AFFAIRS: Provisions for the regulation of the internal affairs of the corporation are such as may be provided in detail by the Corporation's By-Laws, including restrictions on transfer of shares.

7. REGISTERED AGENT AND OFFICE: The initial registered agent is:

D. James Manning
and the initial registered office is:

P. O. Box 4167, 515 E. Benton Street, Suite 204,
Pocatello, Idaho 83201.

8. BOARD OF DIRECTORS: All shareholders shall be directors and three (3) individuals shall constitute the initial Board of Directors and will serve until the first annual shareholder meeting or until their successors are elected and qualified. The directors' names and addresses are:


<u>NAME</u>	<u>ADDRESS</u>
D. James Manning	P. O. Box 4167, 515 E. Benton Street, Suite 204, Pocatello, Idaho 83201
Thomas J. Holmes	P. O. Box 4167, 515 E. Benton Street, Suite 204, Pocatello, Idaho 83201
B. Lynn Winmill	P. O. Box 4167, 515 E. Benton Street, Suite 204, Pocatello, Idaho 83201

9. INCORPORATOR: The names and addresses of the incorporators are:

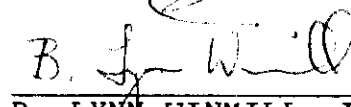
<u>NAME</u>	<u>ADDRESS</u>
D. James Manning	P. O. Box 4167, 515 E. Benton Street, Suite 204, Pocatello, Idaho 83201
Thomas J. Holmes	P. O. Box 4167, 515 E. Benton Street, Suite 204, Pocatello, Idaho 83201
B. Lynn Winmill	P. O. Box 4167, 515 E. Benton Street, Suite 204, Pocatello, Idaho 83201

10. STOCK TRANSFER RESTRICTIONS: The transfer of stock in this Corporation shall be restricted by Idaho Code §30-1310; stock may not be sold or transferred or held by an individual who is not legally authorized under Idaho law to render the professional services as set forth in Article 3, except as allowed by Idaho Code §30-1309A upon the death or disqualification of a shareholder. The Board of Directors may adopt in the By-Laws additional restraints on alienation so long as they are not barred by Idaho Code §30-1310, other provisions of the Idaho Professional Service Act, the Idaho Business Corporation Act or professional ethics.

DATED this 26th day of July, 1983.


D. JAMES MANNING, INCORPORATOR


THOMAS J. HOLMES, INCORPORATOR


B. LYNN WINMILL, INCORPORATOR

STATE OF IDAHO)
 SS
COUNTY OF BANNOCK)

On this 26th day of July, 1983, before me, the undersigned Notary Public, in and for said State, personally appeared D. JAMES MANNING, THOMAS J. HOLMES, and B. LYNN WINMILL, known to me to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed
my official seal the day and year first written above.

Phyllis Bennett
NOTARY PUBLIC - STATE OF IDAHO
Residing at: Pocatello

(SEAL)