

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

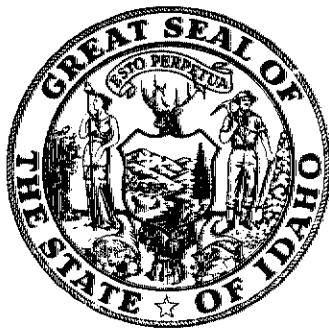
JEFFREY H. ANDREWS, P.C.

File number C 118595

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: March 10, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By Jeffrey H. Andrews

**ARTICLES OF INCORPORATION
OF
JEFFREY H. ANDREWS, P.C.**

The undersigned, acting as Incorporator of a professional corporation under the Idaho Professional Service Corporation Act, adopts the following Articles of Incorporation for such corporation:

ARTICLE ONE

NAME OF CORPORATION

The name of the corporation shall be "JEFFREY H. ANDREWS, P.C.".

ARTICLE TWO

PERIOD OF DURATION

The period of duration of the corporation shall be perpetual.

ARTICLE THREE

CORPORATE PURPOSES

The purposes for which the professional corporation is organized shall be to practice law, render any and all professional services which can be rendered by an attorney within the purview of his profession, render any and all allied professional services permitted by law and transact any and all lawful business for which a professional corporation may be incorporated under the Idaho Professional Service Corporation Act.

ARTICLE FOUR

AUTHORIZED SHARES OF STOCK

The aggregate number of shares of corporate stock which the corporation shall have authority to issue shall be ten thousand (10,000) shares. All of such shares of corporate stock shall have a par value of one dollar (\$1.00) per share.

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ARTICLE FIVE
NO PREEMPTIVE RIGHTS

There shall be no provisions granting preemptive rights to any class of stock or any stockholder.

ARTICLE SIX
BYLAWS REGULATE INTERNAL AFFAIRS

Provisions for the regulation of the internal affairs of the organization shall be set forth in the Bylaws of the corporation.

ARTICLE SEVEN
REGISTERED OFFICE AND AGENT

The name and address of the initial registered office of corporation shall be JEFFREY H. ANDREWS, P.A., 812 Spokane Street, Post Falls, Idaho 83854.

The name and address of the initial registered agent of the corporation shall be JEFFREY H. ANDREWS, 812 Spokane Street, Post Falls, Idaho 83854.

The mailing address of the initial registered agent and of the registered office of the corporation shall be JEFFREY H. ANDREWS, 812 Spokane Street, Post Falls, Idaho 83854.

ARTICLE EIGHT
CORPORATE DIRECTORS

The number of Directors constituting the initial Board of Directors of the corporation shall be one (1), and the name and address of the person who is to serve as Director until the first annual meeting of shareholders or until his successor(s) is elected and shall qualify is:

<u>Name</u>	<u>Address</u>
JEFFREY H. ANDREWS	812 Spokane Street, Post Falls, Idaho 83854.

ARTICLE NINE
INCORPORATOR

The name and address of the initial incorporator is:

<u>Name</u>	<u>Address</u>
JEFFREY H. ANDREWS	812 Spokane Street, Post Falls, Idaho 83854.

ARTICLE TEN
LIMITATION OF LIABILITY

A Director of the corporation shall not be personally liable to the corporation or its shareholders for monetary damages for breach of fiduciary duty as a director. However, such elimination of liability shall be subject to the terms of Idaho Code Section 30-1-54(2).

These Articles of Incorporation of JEFFREY H. ANDREWS, P.C. shall be and are hereby adopted on this 27th day of February, in the year 1997.



JEFFREY H. ANDREWS
Incorporator