



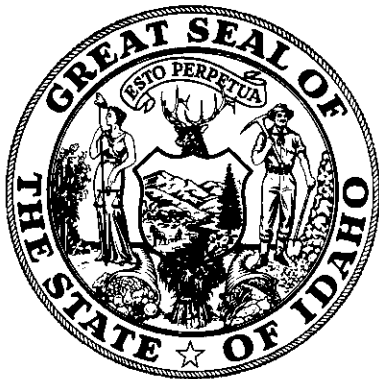
CERTIFICATE OF INCORPORATION
OF

AUDIT SERVICES, INC.

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: *February 24, 1986*



SECRETARY OF STATE

by: _____

Feb 24 3 19 PM '86
ARTICLES OF INCORPORATION

OF

AUDIT SERVICES, INC.

KNOW ALL MEN BY THESE PRESENTS; That I, the undersigned, being a natural person of full age and citizen of the United States, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the State of Idaho, and the acts amendatory thereof and supplemental thereto, do hereby certify as follows:

FIRST

The name of the corporation shall be Audit Services, Inc.

SECOND

The purposes and objects for which the corporation is formed are:

(a) To provide and conduct auditing services for individuals, businesses, corporations and other legal entities, and to do all things proper, incidental and conducive to the accomplishment of the foregoing purpose.

(b) To repurchase for investment or resale, and to deal in land and other property of any tenure and any interest therein, and to create, sell, or deal in, any freehold, leasehold, ground rents, and make advances upon

the securing of land, houses, and other property, or any interest therein, and to generally deal in, by way of sale, lease, exchange or otherwise, land and house property and any other property, whether real or personal;

(c) To make any improvements upon any real property including, but not limited to, the subdivision thereof, the installation of water systems, sewer systems, the building of structures for rent or sale or lease, the general improving of sites, the building of roads, fences, and any and all other improvements being advisable by the Board of Directors of the Corporation;

(d) To buy, sell, acquire, hold, own, dispose of, convey, mortgage, pledge, lease, assign, transfer, trade and deal in and with all kinds of personal property, franchises, privileges, rights, goods, wares, and merchandise of every kind, nature and description;

(e) To buy, sell, convey, lease, let, mortgage, exchange or otherwise acquire and dispose of lands, lots, houses, buildings and real property, hereditaments, and appurtenances of all kinds and wheresoever situated, and of any interest and rights therein, to the same extent as natural persons might or could do and without limit as to amounts;

(f) To acquire by purchase, subscription, or otherwise, and to own, hold, sell, negotiate, assign, deal in,

exchange, transfer, mortgage, pledge or otherwise dispose of, any shares of capital stock, script, bonds, mortgages, securities, or evidences of indebtedness, issued or created by any other corporation, joint stock company or association, public or private, or by whomsoever issued, and while the holder of owner or owners thereof to possess and exercise and respect thereof any and all rights, powers and privileges of ownership including the right to vote thereon;

(g) To make, perform and carry out contracts of every kind and description made for any lawful purpose, without limit as to amount, with any person, firm, association or corporation, either public or private, or with any territory or government, or any agency thereof.

(h) To borrow money, to draw, make, accept, endorse, transfer, assign, execute and issue bonds, debentures, promissory notes, and other evidences of indebtedness, and for the purpose of securing any of its obligations or contracts to convey, transfer, assign, deliver, mortgage and/or pledge all or any part of the property or assets, real or personal, at any time owned or held by this corporation, upon such terms and conditions as the Board of Directors shall authorize, and as may be permitted by law;

(i) To acquire, hold, sell, reissue or cancel any shares of its own capital stock, provided, however, that this corporation may not use any of its funds or property

for the purchase of its own common stock when such use would cause any impairment of the capital of this corporation, and provided further, that the shares of its own capital stock belonging to this Corporation shall not be voted directly or indirectly;

(j) To purchase or otherwise acquire the whole or any part of the property, assets, business and good will of any other person, firm, corporation or association, and to conduct in any lawful manner the businesses so acquired, and to exercise all powers necessary or convenient in and about the conduct management, and carrying on of such business;

(k) To organize, promote, incorporate and reorganize subsidiary corporations and joint stock companies and associations for any purpose permitted by law;

(l) To have one or more offices to carry on all or any part of its operations and business, and to do all and everything necessary, suitable, convenient or proper for the accomplishment of any of the purposes of the attainment of any one or more of the objects herein named, or which shall at any time appear conducive or expedient for the protection or benefit of the corporation, and which now or hereafter may be authorized by law, and this to the same extent and as fully as natural persons might or could do, as principals, agents, contractors, trustees, or otherwise, either alone or in connection with any person, firm, association, or corporation;

(m) To have and to exercise any and all powers and privileges now or hereafter conferred by the laws of the State of Idaho upon corporations formed under the general corporation laws of said State, or under any act amendatory thereof or supplemental thereto or substituted therefor;

The foregoing clauses (a) through (m) are to be construed both as objects and powers; and it is hereby expressly provided that enumeration herein of specific objects and powers shall not be held to limit or restrict in any manner the general powers of the Corporation; provided, however, that nothing contained herein shall be deemed to authorize or permit the corporation to carry on any business or to exercise any power or to do any act which a corporation formed under the act hereinbefore referred to, or any amendment thereof, or supplement thereto, or substitute therefor, may not at the time lawfully carry on or do. It is the intention that the purposes, objects and powers specified in each of the subparagraphs (a) through (m) inclusive, of paragraph Second of these Articles of Incorporation shall, except as otherwise expressly provided, in no wise be limited or restricted by reference to, or inference from, the terms of any other subparagraph, clause, or paragraph of these Articles of Incorporation.

THIRD

The corporation is to have perpetual existence.

FOURTH

The location and post office address of the registered office of the corporation is 3506 Windsor Drive, Boise, Idaho 83705.

FIFTH

The aggregate number of shares which the corporation shall have the authority to issue is 100 shares of \$10.00 par value stock.

SIXTH

The names and post office addresses of the incorporator is as follows:

<u>Name</u>	<u>Address</u>
Roy Sale	3506 Windsor Drive Boise, Idaho 83705

SEVENTH

The registered agent of the corporation shall be Roy Sale, who conducts business at 3506 Windsor Drive, Boise, Idaho 83705.

EIGHTH

The private property of the stockholders of the corporation shall not be subject to the payment of corporate debts to any extent whatever, and the shares of the corporation shall not be subject to assessment for the purpose of paying expenses, conducting business, or paying debts of the corporation.

NINTH

All corporate powers of the corporation shall be exercised by or under the authority of, and its business and affairs shall be managed under the direction of the Board of Directors. The initial number of directors of the corporation shall be three (3). Thereafter, the number of directors of the corporation shall be as specified in the By-Laws, and such number may from time to time be increased or decreased in such manner as may be prescribed in the By-Laws, and in accordance with the requirements of the State of Idaho. In the case of any increase in the number of directors, the additional Directors may be elected by the Directors then in office, and the Directors so elected shall hold office until the next annual meeting of the stockholders and until their successors are elected and qualified. The members of the initial board of directors of this corporation shall be:

<u>Name</u>	<u>Address</u>
Mr. Roy Sale	3506 Windsor Drive Boise, Idaho 83705
Mr. Kenneth Sale	1815 South Arcadia Boise, Idaho 83705
Mr. David Best	1213 Powell Road St. Maries, ID 83863

TENTH

A voluntary sale, lease or exchange of all of the property and the assets of the corporation, including its

good will and its corporate franchises, may be made by the Board of Directors upon such terms and conditions as it may deem expedient from the best interest of the corporation, but only when such act is authorized by the vote of the holders of two third of the voting power of all shareholders.

ELEVENTH

No contract or other transaction between the corporation and any other corporation and no act of the corporation shall in any way be effected or invalidated by the fact that any of the Directors of the Corporation are pecuniarily or otherwise interested in, or are Directors or are officers of such other corporation, in any director individually or any firm of which any Director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of the Corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors, or a majority thereof, and any Director of the Corporation, who is also a Director or Officer of such other Corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the Corporation which shall authorize any such contract or any such transaction with like force and effect as if he were not such

Director or Officer of such other Corporation or not so interested.

TWELFTH

The Board of Directors is expressly authorized to repeal and amend the By-Laws of the Corporation and to adopt new By-Laws, and the Corporation reserves the right to amend, alter, change or repeal, any provision contained in these Articles of Incorporation, in the manner now, or hereafter prescribed by law, by a majority vote of the stockholders represented in person or by proxy, at any annual meeting of the stockholders or at any meeting duly called for that purpose, except where the laws of the said State of Idaho otherwise provide.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 24 day of February, 1986.


Roy A. Sale