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State of Idaho

Department of State

CERTIFICATE OF INCORPORATION
OF

V. DEAN DALLING, 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: December 10, 1991



Peter P Cenarrusa

SECRETARY OF STATE

Shry Dellier

ARTICLES OF INCORPORATION

<u>or</u>

V. DEAN DALLING, P.A.

The undersigned, acting as incorporator of a corporation under the Idaho Professional Services Corporation Act and the Caho business Corporation Act, adopts the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is:

V. DEAN DALLING, P.A.

SECOND: The period of its duration is perpetual.

THIRD: The purpose for which the corporation is organized is to provide professional services in the practice of law, allied professional services, and all other purposes allowed by the laws of the State of Idaho.

The aggregate number of shares which the corporation has authority to issue is fifty (50) shares of common stock, all of one class, without par value.

FIFTH: That the address of the initial registered office of the corporation is 525 Park Avenue, Idaho Falls, Idaho 83402, and the name of its initial registered agent at such address is V. Dean Dalling.

SIXTH: The corporation shall have no Directors. The power to conduct and manage the corporate affairs conferred or imposed upon Directors by the Idaho Professional Service Corporation Act, Idaho Code §11301 et. seq., and the Idaho Business Corporation Act, Idaho Code \$30-1-1 et. seq., are hereby conferred or imposed on the Shareholders.

The name and address of the incorporator is:

Name

Address

V. Dean Dalling 606 Gemini Drive Rexburg, Idaho 83440

Dated this day of December, 1991.

Dear Dalling Incorporator

STATE OF IDAHO

ss.

County of Bonneville

On this Aday of December, 1991, before me, Luanna L. Van Loo, a Notary Public in and for said State, personally appeared V. DEAN DALLING, known to me to be the person whose name is subscribed to the within and foregoing 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 day and year in this certificate first above written.

Notary Public for Ideno

Residing at Idaho Falls, Id

(Seal)

My Commission Expires: 8/9/97