

State of Idaho

Department of State.

CERTIFICATE OF INCORPORATION OF

HARVEY L. CRANDALL & CO., 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 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 7, 1985



Pete T. Cenarrusa
SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION

OF

HARVEY L. CRANDALL & CO., CHARTERED

I, the undersigned natural person, more than EIGHTEEN (18) years of age, hereby establish a professional service corporation pursuant to the statutes of the State of Idaho and the rules and regulations of the Idaho State Board of Certified Public Accountancy and adopt the following Articles of Incorporation, namely:

1. NAME: The name of the corporation is HARVEY L. CRANDALL & CO., CHARTERED
2. DURATION: The corporation shall have perpetual existence.
3. PURPOSES AND POWERS: To engage in the practice of Certified Public Accounting and/or auditing or a general tax practice; to prepare, review, advise another, sign, cause another to sign, deliver, issue any accounting or financial statement or related document and to report or certify the same and to do anything related to the practice of Certified Public Accounting, auditing or tax practice.

The corporation may exercise only those powers and privileges now or hereafter conferred upon professional service corporations, in furtherance of and subject to, the limitations stated in the preceding paragraph.

4. QUALIFICATION OF SHAREHOLDERS: All shareholders of the corporation shall be persons duly licensed by the Idaho State Board of Certified Public Accountancy to practice Certified Public Accountancy in the State of Idaho. They shall be individuals who, except for time spent for illness, accident, in the armed services, on vacations, and/or on leaves of absence not to exceed one year, are actively engaged in the practice of Certified Public Accountancy in the offices of the corporation. All shares of any shareholder who ceases to be eligible to be a shareholder of the corporation shall be called immediately in accordance with these Articles of Incorporation or the ownership thereof, shall otherwise immediately be vested in persons qualified to be shareholders.

5. AUTHORIZED SHARES: The aggregate number of shares which the corporation shall have authority to issue is ONE THOUSAND (1,000) common shares, each having a par value of ONE DOLLAR (\$1.00).

6. VOTING: Each shareholder of record shall have one vote for each share of stock standing in his name on the books of the corporation, except that in the election of directors each shareholder shall have the right to vote such number of shares for as many persons as there are directors to be elected. Cumulative voting shall not be allowed in the election of directors or for any other purpose.

7. CALL OF SHARES: Within THIRTY (30) days after any shareholder ceases to be eligible to be a shareholder, the corporation shall purchase all of the shares he owns or such shares shall be transferred to a qualified person as described in these Articles. The price to be paid for such shares and the schedule of payments shall be as specified, the price shall be the pro rata net book value thereof as of the last day of the month preceding the date of purchase and payment shall be made in cash on receipt of such shares.

8. RIGHT OF REDEMPTION: Each shareholder shall have the right to require the corporation to redeem all of his shares. If such a shareholder shall serve written demand on the corporation, that it do so, the corporation shall redeem all of his shares at a price and on the time schedule provided in the by-laws, and if no price or schedule is so specified, the price specified for called shares in the preceding paragraph shall be the price and the shares shall be redeemed for cash on receipt of such shares.

9. LIABILITY: The corporation shall be liable for the acts, errors and omissions of the employees of the corporation to the degree now or hereafter specified by law. The corporation shall maintain in good standing Certified Public Accountancy's professional liability insurance in a reasonable sum.

10. INITIAL DIRECTORS: One director shall constitute the initial board, his name and address being as follows:

NAME	ADDRESS
Harvey L. Crandall	P.O. Box 2235 Idaho Falls, Idaho 83403

11. MANAGEMENT OF CORPORATION: The business and affairs of the corporation shall be managed by the shareholders of the corporation and the Board of Directors. The Board shall be authorized to manage only so much of the business and affairs of the corporation as shall from time to time be delegated to it by the shareholders by means of by-laws or otherwise. Only directors and officers of the corporation who are eligible to be shareholders shall exercise any authority with respect to professional decisions and matters relating to the practice of Certified Public Accountancy.

The right to amend or repeal the by-laws and to adopt new by-laws is reserved to the shareholders.

12. ADDRESS: The address of the initial registered office of the corporation is P.O. Box 2235, Idaho Falls, Idaho 83403. The corporation may conduct part or all of its business in any other part of Idaho.

13. INCORPORATORS: The name, address and the number of shares subscribed by each incorporator is as follows:

NAME	ADDRESS	NO. OF SHARES
Harvey L. Crandall	P.O. Box 2235 Idaho Falls, Idaho 83403	One

14. RESERVATION OF RIGHTS: The corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation or in any amendment thereto in the manner now or hereafter prescribed by law and all rights conferred on shareholders are granted subject to the reservation.

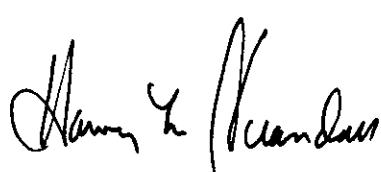
IN WITNESS WHEREOF, we have made, signed and acknowledged these Articles of Incorporation this 25 day of February, 1985.

Harvey L. Crandall CPA
522-1412
Idaho Falls, Idaho 83401


Harvey L. Crandall

Registered Agent:

Harvey L. Crandall
329 So. Woodruff Ave.
Idaho Falls, Id 83401


Harvey L. Crandall

STATE OF IDAHO)
) ss.
County of Bonneville)

On this ²⁵ day of February, 1985 before me, the undersigned Notary Public, personally appeared Harvey L. Crandall, known to me to be the person whose name is subscribed to the within Articles Of Incorporation, and acknowledged to me that they executed the same.

WITNESS my hand and official seal the day and year in this certificate first above written.

Betty J. Stoddard
Notary Public of Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: ~~February~~