

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

BLEDSON & BLEDSON A PROFESSIONAL ASSOCIATION
File number C 106904

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: July 8, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Louisa Herold*

RECEIVED
SEC. OF STATE ARTICLES OF INCORPORATION

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OF

BLEDSON & BLEDSON

A PROFESSIONAL ASSOCIATION

We, the undersigned natural persons of the age of twenty-one years or more, being certified public accountant holding a license pursuant to the Laws of the State of Idaho, and any subsequent laws regulating the practice of accounting, acting as incorporators of a corporation under the Professional Corporation Act, of Idaho, adopt the following Articles of Incorporation:

ARTICLE I

Corporate Name

The name of the Corporation is BLEDSON & BLEDSON A Professional Association.

ARTICLE II

Time of Duration

The duration of this corporation is perpetual.

ARTICLE III

Purpose

The purposes for which this Corporation is organized is to render professional services performed by certified public accountants and any and all services ancillary thereto. The Corporation shall not engage in any business other than rendering the

aforementioned services; provided, however, that this Corporation may own real and personal property necessary or appropriate for rendering the type of professional service for which it was organized and may invest its funds in real estate, mortgages, stock, bonds and any other type of investment.

In the event that any shareholder of this corporation, for any reason whatsoever, is not individual duly licensed to render the same specific professional services as those for which the Corporation is organized then the professional purposes of the Corporation shall be temporarily suspended. It shall become a Corporation under the Idaho Business Corporation Act organized for the purposes and business pursuits related thereto, and shall be empowered to engage in any other lawful business activity.

ARTICLE IV

Capital Stock

The aggregate number of shares which the Corporation shall have authority to issue is 5,000 shares of common voting stock, each of which shall have \$1.00 par value. No shares may be issued to any person who is not duly licenses to render the same specific professional services as those for which the Corporation was organized.

ARTICLE V

Paid-In Capital

The Corporation shall commence business at such time as at least \$1,000 has been received for the issuance of shares.

ARTICLE VI

Pre-Emptive Rights and Cumulative Voting

Shareholders shall have pre-emptive rights to acquire unissued shares of the stock of the Corporation. At each election of directors, every shareholder entitled to vote at such election shall have the right to accumulate his votes by giving one candidate as many votes as shall equal the number of his shares multiplied by the number of directors to be elected, or by distributing the number of votes thus calculated among all or any portion of the candidates.

ARTICLE VII

Restriction on Transfer of Shares

No stockholder shall have the right or power to pledge, sell, or otherwise dispose of or encumber any share or shares of stock in this corporation without prior approval of the Board of Directors or without first offering such shares for sale to the Corporation. Such offer shall be made in writing, signed by the shareholder, and mailed or delivered to the Corporation at its principal place of business, and may be accepted by the Corporation at any time within thirty (30) days from the date of mailing or delivery.

In the event the Corporation fails to purchase said stock within the thirty (30) day period, then the other stockholders of record at the time thereof shall have the right to purchase said stock on the same terms and conditions as those available to the Corporation, and may elect to so purchase within thirty (30) days after the expiration of

the first thirty (30) day period. Should less than all of the remaining stockholders desire to exercise their right of purchase, those so desiring shall be allowed to purchase all of the selling stockholder's stock so offered for sale in the proportion that the total shares then owned by each respective buyer bears to the total number of shares of all such buyers. On expiration of the second thirty (30) day period, any stock not disposed of may be sold or disposed of by the selling shareholder upon terms and conditions as he shall select, except that said shareholders may not sell or dispose of his stock to third parties upon terms and conditions more favorable than first offered to the Corporation and other shareholders under this Article.

This provision shall also be binding upon any executor, administrator, or other legal representative of any stockholders in case of the sale or pledge of any share or shares or such stock by such executor, administrator or other legal representative, and reference to this provision shall be embodied in writing, printed or stamped upon each certificate of stock and this provision shall be a part thereof, binding upon each and every present or future owner thereof, regardless of the manner by which such stock is acquired.

ARTICLE VIII

Registered Office of Corporation

The post office address of the initial registered office of the Corporation is:
915 12th Avenue South, Nampa, Idaho 83651.

The registered agent shall be Lloyd G. Bledsoe, 915 12th Avenue South,
Nampa, Idaho 83651

ARTICLE IX
Shareholder

The name and residence address of the original shareholder of the Corporation is:

<u>NAME</u>	<u>ADDRESS</u>
LLOYD G. BLEDSOE KIRT L. BLEDSOE	915 12th Ave. So. Nampa, Idaho 83651 P O Box 1066, Nampa, Idaho 83653

ARTICLE X
Initial Directors

The name and address of the director constituting the initial Board of Directors of the Corporation who is to serve as director until the first annual meeting of shareholders or until his successor is elected and qualified is:

<u>NAME</u>	<u>ADDRESS</u>
LLOYD G. BLEDSOE KIRT L. BLEDSOE	915 12th Ave. So., Nampa, Idaho 83651 P O Box 1066, Nampa, Idaho 83653

ARTICLE XI
Incorporator

<u>NAME</u>	<u>ADDRESS</u>
LLOYD G. BLEDSOE KIRT L. BLEDSOE	915 12th Ave. So., Nampa, Idaho 83651 P O Box 1066, Nampa, Idaho 83653

ARTICLE XII
Officers

Officers of this Corporation shall include a president, a secretary, and may include one or more vice-presidents, all of whom must be duly licensed to render the same specific professional services as those for which the Corporation was organized;

provided, however, a non-licensed person may serve as secretary-treasurer.

The names and residence addresses of the original officers of the Corporation are:

<u>NAME</u>	<u>ADDRESS</u>
PRESIDENT: LLOYD G. BLEDSOE	915 12th Ave. So., Nampa, Idaho 83651
SECY/TRES: CAROLE BLEDSOE	P.O. Box 1066 Nampa, Idaho 83653

ARTICLE XIII

Officers, Directors, and Stockholders Contracts

A contract or other transaction with the Corporation may be permitted regardless of the fact that an officer, director or stockholder of this company is financially interested in, or may be interested in, such transaction. No Contract, act, or other transaction of this Corporation with any person, firm or Corporation shall be affected by the fact that an officer, director or stockholder of this Corporation (a) is a party to, or is interested in, such contract, act or transaction, or (b) is in some way connected with such person, firm or Corporation. Each person who is now or may become an officer, director or stockholder of this Corporation is hereby relieved from any liability that he might otherwise incur in the event such officer, director or stockholder contracts with the Corporation, provided said officer, director or stockholder acts in good faith.

ARTICLE XIV

By-Laws

A majority of the directors may adopt By-Laws for the Corporation which are not inconsistent with these Articles or the laws of the State of Oregon, and may from time to

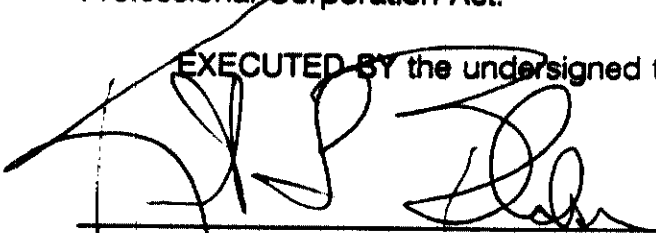
time amend and repeal any such By-Law.

ARTICLE XV


Amendment of Articles

The method provided in the Idaho Business Corporation Act and the Idaho Professional Corporation Act.

EXECUTED BY the undersigned this 7th day of July, 1994.



Kirt L. Bledsoe



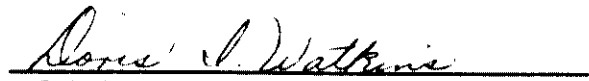
Lloyd G. Bledsoe

STATE OF)
 : ss.
COUNTY OF)

I, the undersigned Notary Public, hereby certify that on the 7th day of July, 1994, personally appeared before me LLOYD G. BLEDSOE who being by me first duly sworn, severally declared that he is the person who signed the foregoing instrument as incorporator and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 7th day of July, 1994.

My Commission Expires:
4-14-98



NOTARY PUBLIC
Residing In
Payette, Idaho

STATE OF)
 : ss.
COUNTY OF)

I, the undersigned Notary Public, hereby certify that on the 7 day of July, 1994, personally appeared before me KIRT L BLEDSOE who being by me first duly sworn, severally declared that he is the person who signed the foregoing instrument as incorporator and that the statements therein contained are true.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 7 day of July, 1994.

My Commission Expires:
4-14-98

Doris A. Watkins
NOTARY PUBLIC
Residing in
Payette, Idaho