

**ARTICLES OF INCORPORATION
OF
H & R HOLDINGS, INC.**

The undersigned subscriber to these Articles of Incorporation, a natural person, on this day, hereby forms a corporation under the laws of the State of Idaho.

ARTICLE I NAME

The name of the corporation shall be H & R HOLDINGS, INC.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in or transact any and all lawful activities or business permitted under the laws of the United States, the State of Idaho, or any other state, county, territory or nation.

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV ADDRESS

The street address of the initial registered office of the corporation shall be 88 S. Cotterell, Boise, Idaho 83709; and the name of the initial Registered Agent for the corporation at that address is Rayelene Killgore.

ARTICLE V SPECIAL PROVISIONS

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as may be necessary shall be deemed to have been taken by the appropriate officers to accomplish this compliance.

ARTICLE VI TERM OF EXISTENCE

This corporation shall exist perpetually.

ARTICLE VII LIMITATION OF LIABILITY

Each director, stockholder and officer, in consideration for his services, shall, in the absence of fraud, be indemnified, whether then in office or not, for the reasonable cost and expenses incurred by him in connection with the defense of, or for advice concerning any claim asserted or

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proceeding brought against him by reason of his being or having been a director, stockholder or officer of the corporation or of any subsidiary of the corporation, whether or not wholly owned, to the maximum extent permitted by law. The foregoing right of indemnification shall be inclusive of any other rights to which any director, stockholder or officer may be entitled as a matter of law.

ARTICLE VIII SELF DEALING

No contract or other transaction between the corporation and other corporations, in the absence of fraud, shall be affected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in a contract or transaction, or are directors or officers of any other corporation, and any director or directors, individually or jointly, may be a party or parties to, or may be interested in such contract, act or transaction, or in any way connected with such person or person's firm or corporation, and each and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from this contracting with the corporation for the benefit of himself or any firm, association or corporation in which he may be in any way interested. Any director of the corporation may vote upon any transaction with the corporation without regard to the fact that he is also a director of such subsidiary or corporation.

This corporation shall have a minimum of one director. The initial Board of Directors shall consist of:

Harold Killgore
Rayelene Killgore

ARTICLE IX INCORPORATOR

The name and address of the incorporator is:

Rayelene Killgore
88 S. Cotterell
Boise, Idaho 83709


IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this 12th day of October, 1999.

Incorporator:


RAYELENE KILLGORE

State of Idaho)
) ss.
County of Ada)

The foregoing instrument was executed and acknowledged before me this 12th day of October, 1999, by Rayelene Killgore..



NOTARY PUBLIC FOR IDAHO
Residing in Boise
My Commission expires: