

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

WILLIAM C. OAKLEY, C.P.A., CHARTERED

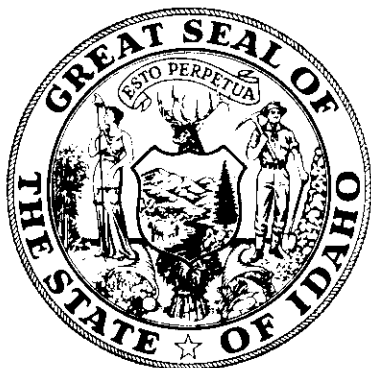
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

WILLIAM C. OAKLEY, C.P.A., CHARTERED

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: *January 23, 1981*



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

JAN 20 238 8 54 AM '81
37 AM '81
SECRETARY OF STATE
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
WILLIAM C. OAKLEY, C.P.A., CHARTERED

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, a citizen of the United States of America and resident of the State of Idaho, and over the age of 21 years, form a corporation under Idaho Code 30-1301 of the State of Idaho, and for that purpose do make, sign and acknowledge in triplicate these Articles of Incorporation.

ARTICLE I.

The name of this corporation shall be William C. Oakley, C.P.A., Chartered.

ARTICLE II.

The purpose and objects for which this corporation is formed are:

1. To render the professional services of a certified public accountant, including, but not limited to, the book-keeping of financial records of others; to do and perform audits of private and public entities and individuals; to prepare tax returns of whatsoever nature; and to represent tax payers before governmental agencies; and to perform any and all other functions normally and usually associated with the accounting profession.

2. To incidentally thereto acquire, own and control, under lease or otherwise, and sell real estate, buildings, and personal property necessary to or convenient for the

conduct and operation of said business, to buy, sell, acquire, hold, own, mortgage, pledge, lease, assign, transfer, trade and deal in and with all kinds of personal property as may necessary or convenient in carrying out any of the above purposes.

To borrow money, draw, make, accept, endorse, guarantee transfer, assign, execute and issue bonds, 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 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.

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 territorial or government agency thereof.

To invest its funds in real estate, mortgages, stocks, bonds or other type of investments.

To have and 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 the State of Idaho or under any act amendatory thereof or supplemental thereto or substituted therefore.

ARTICLE III.

This Corporation shall have a perpetual existence.

ARTICLE IV.

The location and post office address of its registered office in this state shall be 534 South Main Street, Gooding, Idaho, 83330.

ARTICLE V.

The number of directors of the corporation shall be as specified in the By-Laws and such number may from time to time increase or decrease in such manner as may be prescribed in said By-Laws, provided the number of directors of the corporation shall not be less than one. In case of any increase in the number of directors, the additional directors then may be elected or appointed by the director or 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.

ARTICLE VI.

The total number of shares which the corporation is authorized to issue is 250 shares. The aggregate par value of said shares is \$25,000.00, and the par value of each share is \$100.00.

ARTICLE VII.

The Board of Directors of said corporation is hereby given the power to repeal and amend the By-Laws of said corporation and to adopt new By-Laws.

ARTICLE VIII.

The capital stock of this corporation shall be non-assessable; and the private property of the shareholder or shareholders in this corporation shall not be liable for the debts, obligations and liabilities of this corporation.

ARTICLE IX.

No share of stock in this corporation shall be issued to any person who is not a public accountant or certified public accountant duly licensed to practice in the State of Idaho.

ARTICLE X.

The address of the registered office of the corporation is 534 South Main Street, Gooding, Idaho, 83330, and the registered agent at that address is William C. Oakley.

ARTICLE XI.

The initial Board of Directors of this corporation shall consist of one (1) member whose name and address is:
William C. Oakley, 534 South Main Street, Gooding, Idaho, 83330, which director shall serve until the first election of directors.

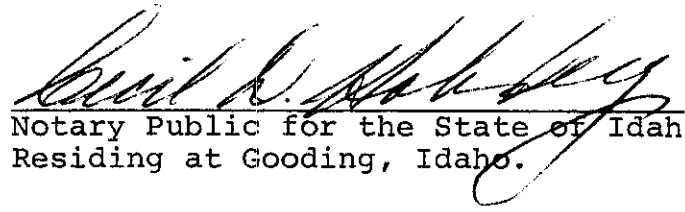
IN WITNESS WHEREOF, I have hereunto set my hand and seal this 21st day of January, 1981.



STATE OF IDAHO)
) ss.
County of Gooding)

On this 21st day of January, 1981, before me, the undersigned, a Notary Public in and for said State, personally appeared William C. Oakley known to me to be the person whose name is subscribed to the within 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 the State of Idaho;
Residing at Gooding, Idaho.