



Department of State.

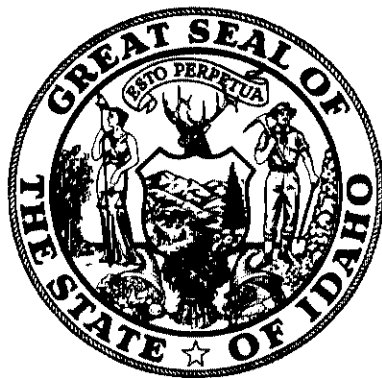
**CERTIFICATE OF INCORPORATION
OF**

MILLER AND ASSOCIATES, INC.

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: January 17, 1961



Pete T. Cenarrusa

SECRETARY OF STATE

by: *[Signature]*

JAN 17 11 21 AM '89
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
MILLER AND ASSOCIATES, INC.

KNOW ALL MEN BY THESE PRESENTS: That we, the undersigned, each being a natural person of full age and a citizen of the United States, in order to form a Corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the State of Idaho, and the acts amendatory thereof, and supplemental thereto, do hereby certify as follows:

ARTICLE I

The name of the Corporation is MILLER AND ASSOCIATES, INC.

ARTICLE II

The objects and purposes for which this Corporation is formed are:

The transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE III

The Corporation shall have perpetual existence.

ARTICLE IV

The location and address of the registered office of the Corporation shall be, and is, 1700 Main Street, Boise, Idaho 83702, and the name of its initial registered agent at such address is GEORGE R. MILLER.

ARTICLE V

The amount of the capital stock of the Corporation shall be, and is divided, into 100 shares. Each share shall not have a stated par value. Said stock shall be, and is, nonassessable.

ARTICLE VI

The name and post office address of the incorporators, and the number of shares subscribed by each, is as follows:

NAME	ADDRESS	SHARES
George R. Miller	1414 North 19th Street Boise, Idaho 83702	100

ARTICLE VII

The private property of the stockholders of the Corporation shall not be subject to the payment of corporate debts to any extent whatsoever, and the shares of the Corporation shall not be subject to assessment for the purpose of paying expenses, conducting business or paying debts of the Corporation.

ARTICLE VIII

(a) The Corporation shall not have a Board of Directors but shall be run and managed directly by the shareholders. The shareholders shall have the power to alter, amend or repeal the By-Laws or to adopt new By-Laws.

(b) The incorporators set forth above are the only shareholders of the Corporation.

ARTICLE IX

No contract or other transaction between the Corporation and any other corporation, and no act of the Corporation shall in any way be affected or invalidated by the fact that any of the

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shareholders of the Corporation is pecuniarily or otherwise interested in or is a director or officer of such other corporation; any shareholder or any firm of which any shareholder may be a member, may be a party to or may be pecuniarily interested in any contract or transaction of the Corporation, provided the fact that he or such firm is so interested, shall be disclosed or shall have been known to the shareholders or a majority thereof; and any shareholder of the Corporation who is also a director or officer of such other corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Corporation which shall authorize any such contract or transaction with like force and effect as if he were not such director or officer of such other corporation or not so interested.

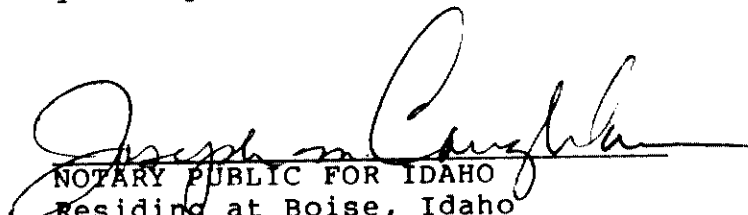
IN WITNESS WHEREOF, we have hereunto set our hands and seals this 12 day of January, 1989.


GEORGE R. MILLER

STATE OF IDAHO)
 : ss.
County of Ada)

On this 12 day of January, 1989, before me, a Notary Public in and for said State, personally appeared GEORGE R. MILLER, 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 IDAHO
Residing at Boise, Idaho
My Commission Expires: 1-6 91