

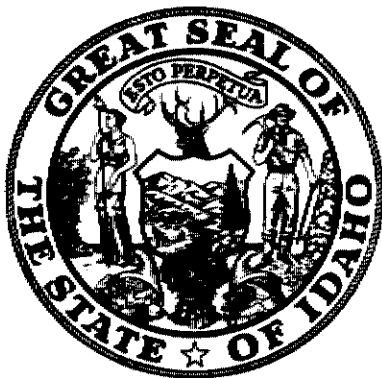
**CERTIFICATE OF INCORPORATION
OF**

THOMAS A. LYNCH CONSULTING, 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: August 31, 1987



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Sandra Mathis*

37 AUG 31 PM 2 20

**ARTICLES OF INCORPORATION
OF
THOMAS A. LYNCH CONSULTING, INC.**

KNOW ALL MEN BY THESE PRESENTS:

I, the undersigned, being a citizen of the United States, and being a person of full legal age, for the purpose of forming a domestic corporation, under and pursuant to the laws of the State of Idaho, do hereby certify:

FIRST: The name of this Corporation shall be THOMAS A. LYNCH CONSULTING, INC.

SECOND: The purposes for which this Corporation is being formed are as follows:

a. To engage in any lawful business activity for which corporations may be organized under the laws of Idaho, including, but not limited to, providing consultation, accounting services and systems analysis to the general business community in Southwestern Idaho.

b. To do and perform any act, matter or thing necessary, and proper or convenient for the accomplishment for the purpose of the corporation.

THIRD: The period of existence and duration of the life of this Corporation shall be perpetual.

FOURTH: The location and post office address of the registered office and agent of the Corporation in the State of Idaho shall be:

Office: Thomas A. Lynch
Route 10, Box 226
Caldwell, Idaho 83605

Agent: Thomas A. Lynch
Route 10, Box 226
Caldwell, Idaho 83605

FIFTH: This Corporation is authorized to issue one class of shares of capital stock to be designated as common stock. The total number of shares of said stock which this Corporation shall be authorized to issue is one thousand (1,000) shares. Said stock shall have no par value.

SIXTH: The name and post office addresses of the incorporator of this Corporation is as follows:

Thomas A. Lynch
Route 10, Box 226
Caldwell, Idaho 83605

The said incorporator shall constitute the initial Board of Directors of the Corporation until the first annual meeting of shareholders or until their successors be elected and qualified.

SEVENTH: The capital stock of this Corporation shall be non-assessable and the private property of the shareholders of this Corporation and shall not be liable for the debts, obligations and liabilities of this Corporation.

EIGHTH: The number of directors of this Corporation shall be one (1) and such additional number as the director may determine from time to time by the By-Laws of the Corporation.

IN WITNESS WHEREOF, for the purposes of forming this Corporation under the laws of the State of Idaho, I, the undersigned, constituting the incorporator of this Corporation, have executed these Articles of Incorporation this 21st day of July, 1987.


THOMAS A. LYNCH