

**ARTICLES OF INCORPORATION
OF
J & A CONSULTING, INC.**

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SECRETARY OF STATE
STATE OF IDAHO



ARTICLE 1 – NAME OF CORPORATION

The name of the corporation shall be J & A CONSULTING, INC.

ARTICLE 2 – DURATION OF CORPORATION

The duration of the corporation shall be perpetual.

ARTICLE 3 – CORPORATE PURPOSE

The purposes for which the corporation is organized are to carry on any lawful business for which corporations may be organized under the Idaho Business Corporations Act, and to exercise all powers granted to a corporation formed under that Act, including any amendments thereto or successor statute that may be hereinafter enacted.

ARTICLE 4 – CAPITALIZATION

The aggregate number of shares this corporation shall have the authority to issue shall be:

- (a) 10,000 shares of non-assessable voting common stock having a par value of \$1.00 per share; and
- (b) 90,000 shares of non-assessable nonvoting common stock having a par value of \$1.00 per share.

Each share of voting common stock and each share of nonvoting common stock shall be identical in interest. Neither voting nor nonvoting shares shall have any preferential or superior rights; provided, however, that a voting share shall entitle the holder thereof to vote in accordance with the provisions of the Idaho Code. The voting and nonvoting shares shall constitute one class of shares as defined in §§ 1361(b)(1)(D) and 2701(a)(2)(B) of the Internal Revenue Code. Notwithstanding the above, each holder of nonvoting common stock shall nonetheless have one vote per share standing in the name of such holder on the relevant record date (and a fractional vote for any fractional share) concerning any amendment to articles of incorporation if the amendment would have any of the effects or cause any of the changes described by Idaho Code § 30-1-60 or otherwise effect a reduction of or limitation upon any other preference or right accorded to the holder of such stock as such.

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ARTICLE 5 – BOARD OF DIRECTORS

The number of directors constituting the initial Board of Directors is two (2). The number of directors may be increased or decreased from time to time by resolution of the directors, but the number of directors shall not be less than one (1) nor more than seven (7). No decrease in the number of directors shall have the effect of shortening the term of any incumbent director. The names and addresses of the persons who are to serve until the first annual meeting of the shareholders and until their successors are elected and qualified are:

JUSTIN ELLER

2940 N. High Desert Way
Meridian, Idaho 83642

ANGELA ELLER

2940 N. High Desert Way
Meridian, Idaho 83642

ARTICLE 6 – PREEMPTIVE RIGHTS

The owners of shares of voting and nonvoting common stock of the corporation shall be entitled to preemptive rights to subscribe for or purchase any part of new or additional issues of stock or securities convertible into stock of any class whatsoever whether now or hereafter authorized, and whether issued for cash, property, services, by way of dividend or otherwise.

ARTICLE 7 – NO CUMULATIVE VOTING

There shall be no cumulative voting of shares.

ARTICLE 8 – AMENDMENT OF ARTICLES OF INCORPORATION

The corporation reserves the right to amend, alter, change or repeal any provisions contained in its articles of incorporation in any manner now or hereafter prescribed or permitted by statute. All rights of shareholders of the corporation are granted subject to this reservation.

ARTICLE 9 – AMENDMENT OF BYLAWS

The Board of Directors is expressly authorized to alter, amend or repeal the bylaws of the corporation and to adopt new bylaws, subject to repeal or change by majority vote of the shareholders. Nothing herein shall deny the concurrent power of the shareholders to adopt, alter, amend or repeal the bylaws.

ARTICLE 10 – LIMITATION ON DIRECTOR LIABILITY

To the fullest extent permitted by Idaho law and subject to the bylaws of this corporation, a director of this corporation shall not be liable to the corporation or its shareholders for monetary damages for his or her conduct as a director. Any amendment to or repeal of this Article shall not adversely affect any right of a director of this corporation hereunder with respect to any acts or omissions of the director occurring prior to amendment or repeal.

ARTICLE 11 – INDEMNIFICATION

To the fullest extent permitted by its bylaws and Idaho law, this corporation is authorized to indemnify any of its officers, directors, employees and agents. The Board of Directors shall be entitled to determine the terms of indemnification, including advance of expenses, and to give effect thereto through the adoption of bylaws, approval of agreements, or by any other manner approved by the Board of Directors. Any amendment to or repeal of this Article shall not adversely affect any right of an individual with respect to any right to indemnification arising prior to such amendment or repeal.

ARTICLE 12 – TRANSACTIONS WITH INTERESTED PARTIES

The corporation may enter into contracts and otherwise transact any business with its directors, officers, and shareholders, and with any entity in which they may have an interest adverse to the corporation, as freely as though such adverse interest does not exist, even though the vote, action or presence of such director, officer or shareholder may be necessary to obligate the corporation upon such contracts or transactions.

In the absence of fraud, and with the notice required by the following paragraph, no such contract or transaction shall be avoided and no such director, officer or shareholder shall be held liable to account to the corporation, by reason of such adverse interest or by reason of any fiduciary relationship to the corporation, for any profit or benefit realized by him through any such contract or transaction.

Directors and officers of the corporation shall notify the Board of Directors, at the meeting at which such contract or transaction is authorized or confirmed, of the nature of their adverse interest. A general notice that a director or officer of the corporation is interested in any entity shall be sufficient disclosure of such adverse interest. No notice shall be required if all directors have actual knowledge of the adverse interest.

ARTICLE 13 – REGISTERED OFFICE

The name and address of the registered agent of the corporation is JUSTIN ELLER, 2940 N. High Desert Way, Meridian, Idaho 83642.

ARTICLE 14 – INCORPORATOR

The name and address of the incorporator is as follows:

JUSTIN ELLER
2940 N. HIGH DESERT WAY
MERIDIAN, IDAHO 83642

IN WITNESS WHEREOF, I have hereunto set my hand this 22 day of April, 2003.



JUSTIN ELLER