

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

WALKER & 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: March 12, 1992



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

ARTICLES OF INCORPORATION
OF
WALKER & ASSOCIATES, INC.

RECEIVED
SEC. OF STATE

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KNOW ALL MEN BY THESE PRESENTS: That the undersigned,
acting as incorporator of a corporation under the Idaho Business
Corporation Act, the following Articles of Incorporation for such
corporation:

ARTICLE I

The name of this corporation is WALKER & ASSOCIATES, INC.

ARTICLE II

The objects and purpose 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 Corpor-
ation 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: 1889 West Central Road, Emmett,
Idaho 83617. The name and address of the registered agent is:
Martin Walker, 1889 West Central Road, Emmett, Idaho 83617.

ARTICLE V

The amount of the capital stock of the corporation shall
be 10,000 shares and each share shall have no par value. Said
stock shall be and is non-assessable.

ARTICLE VI

The names and post office address of the original incorporations are:

Martin Walker
1889 West Central Road
Emmett, Idaho 83617

Laura J. Walker
1889 West Central Road
Emmett, Idaho 83617

ARTICLE VII

The private property of the stockholders of the corporation shall not be subject to the payment of corporate debts to any extent whatever, 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

The number of directors constituting the initial board of directors of the corporation is two whose names and addresses are:

Martin Walker
1889 West Central Road
Emmett, Idaho 83617

Laura J. Walker
1889 West Central Road
Emmett, Idaho 83617

The above named persons shall serve as directors until the first annual meeting of shareholders or until successors be elected and qualified.

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 directors or shareholders of the corporation are pecuniarily or otherwise interested in or are directors or officers of such other corporation; any directors, individual or any firm of which any director or shareholder may be a member, may be a party to or may be pecuniarily or otherwise interested in any contract or transaction of the corporation provided the fact that he/she or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or shareholders of the corporation which shall authorize any such contract or transaction with like force and effect as if he/she were not such officer or director of such other corporation or not so interested.


ARTICLE X

The personal liability of a director/shareholder to the corporation or its stockholders for monetary damages for breach of fiduciary duty as director/shareholder is hereby eliminated and no director/shareholder shall have personal liability to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director/shareholder, except that the personal liability of a director/shareholder to the corporation or its stockholders for any breach of the directors/shareholders duty of loyalty to the corporation or its stockholders for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law shall not be eliminated and the personal liability of a director/shareholder to the corporation or its stockholders for the liability imposed by Idaho Code Articles of Incorporation -Pg. 3

30-1-48 shall not be eliminated and the personal liability of a director/shareholder to the corporation or its stockholders for personal liability for any transaction from which the director/shareholder derived a legally improper personal benefit shall not be eliminated.

IN WITNESS WHEREOF, We have hereunto set our hands and seals this 11 day of March, 1992.


Martin Walker

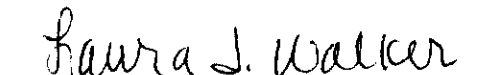

Laura J. Walker

STATE OF IDAHO)
) SS.
COUNTY OF GEM)

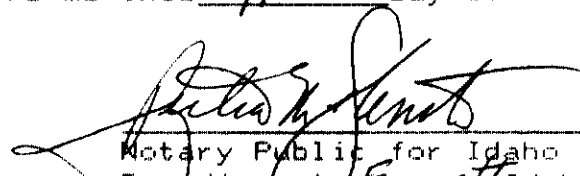
Martin Walker and Laura J. Walker, being first duly sworn, upon oath, depose and say:

That they are the incorporators named in the above entitled Articles of Incorporation; that they have read at the foregoing Articles of Incorporation and know the contents thereof and that the same are true as they verily believe.


Martin Walker


Laura J. Walker

SUBSCRIBED AND SWORN To before me this 11th day of ~~February~~, 1992.
March


Notary Public for Idaho
Residing at Emmett Idaho
My Commission Expires: 5-25-96

(SEAL)