

State of Idaho

Department of State

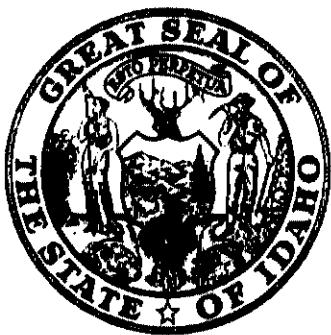
CERTIFICATE OF INCORPORATION OF

GLENN A. SCHUMACHER, CPA 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 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 31, 1992



Pete T. Cenarrusa

SECRETARY OF STATE

Orange Hakes

Corporation Clerk

ARTICLES OF INCORPORATION

OF

31 9 88 '92

SECRETARY OF STATE

GLENN A. SCHUMACHER, CPA CHARTERED

KNOW ALL MEN BY THESE PRESENTS, That I, the undersigned, in order to form a corporation for the purposes hereinafter stated, pursuant to the Idaho Business Corporation Act, as now in effect or as may hereafter be amended, do hereby certify as follows:

ARTICLE I

The name of the corporation is Glenn A. Schumacher, CPA Chartered.

ARTICLE II

The objects and purposes for which this corporation is organized and the powers of such corporation are as follows:

1. This corporation is organized for the purposes of engaging in the practice of public accounting, and to transact all lawful business which this corporation may do under the Professional Service Corporation Act of Idaho.
2. To loan money on realty, personalty or interests therein and to otherwise deal in any way or manner whatsoever in tangible or intangible property interest, both real and personal.
3. To own and hold real and personal property and to rent or lease the same.
4. To do any and all things necessary, reasonable, proper, convenient or incidental to carrying out the purposes for which this corporation is formed.

5. To borrow money and to pledge, mortgage or hypothecate corporation property, or in any way or manner secure the payment of the same.

ARTICLE III

This corporation shall have perpetual existence.

ARTICLE IV

The address of the initial registered office of the corporation shall be 1499 West Hays Street, Boise, Idaho 83702 and the name of its initial registered agent at such address is Glenn A. Schumacher.

ARTICLE V

The shares of stock to be issued by the corporation shall consist of one class only, and the aggregate number of shares which the corporation shall be authorized to issue shall be 500,000 shares of stock, having the par value of \$1.00 per share. All shares of stock shall have the same rights in such corporation and shall be nonassessable when paid in full.

ARTICLE VI

The name and post office address of the incorporator and organizer, who has named himself as the initial director to serve until the first election of directors of the corporation, is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Glenn A. Schumacher	1499 West Hays Street Boise, Idaho 83702

ARTICLE VII

The private property of the stockholders of this corporation shall not be subject to the payment of the corporate debts in any amount or to any extent whatever.

This corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

I, the incorporator and organizer, for the purpose of forming a corporation to do business both within and without the State of Idaho, and in pursuance of the laws of the State of Idaho, do make and file these Articles of Incorporation, hereby declaring and certifying that the facts herein stated are true, have hereunto set my name, hand and seal this 31st day of January, 1992.



Glenn A. Schumacher