

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

CALDWELL & ARNOLD, P.A.

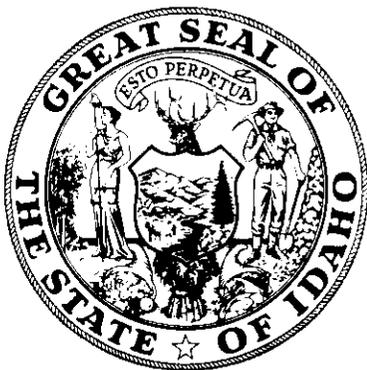
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

CALDWELL & ARNOLD, P.A.

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: **November 3, 1983**



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

File 3 10/11/83
Caldwell & Arnold

ARTICLES OF INCORPORATION
OF
CALDWELL & ARNOLD, P.A.

We, the undersigned, being natural persons of full age, citizens of the United States, and Certified Public Accountants duly licensed to render services as such under the laws of the State of Idaho, do hereby voluntarily associate for the purpose of forming a corporation under the Professional Service Corporation Act, under and by virtue of the laws of the State of Idaho, and for that purpose do adopt the following Articles of Incorporation.

I.

NAME

The name of this corporation shall be:
CALDWELL & ARNOLD, P.A.

II.

PURPOSES

The general purpose of the business to be transacted by this corporation is to engage in every phase and aspect of the business of rendering the same professional service to the public that a Certified Public Accountant duly licensed under the laws of the State of Idaho, is authorized to render, but such professional services shall be rendered only through officers, employees and agents who are fully licensed under the laws of the State of Idaho to practice accounting therein.

To invest funds of this corporation in real estate, mortgages, stocks, bonds or any other type of investment, and to own real and personal property necessary for the rendering of professional service.

To do all and everything necessary and proper for the accomplishment of any of the purposes or the attaining of any of the objects or the furtherance of any of the purposes enumerated in these Articles of Incorporation or any amendment thereof, necessary or incidental to the protection and benefit of the corporation, and in general, either alone or in association with other corporations, firms, or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purposes or the attainment of the objects or the furtherance of such purposes or objects of this corporation.

The foregoing paragraph shall be construed as enumerating both object and purposes of this corporation; and it is hereby expressly provided that the foregoing enumeration of the specific purposes shall not be held to limit or restrict in any manner the purposes of this corporation otherwise permitted by law.

III.

CAPITAL STOCK

The capitalization of this corporation shall be One Hundred Thousand Dollars; total number of authorized shares is Ten Thousand (10,000) shares; par value of each share is One Hundred and 00/100 (\$100.00) Dollars; and all shares shall be of the same class and value and have the same voting and other rights. All of the stock issued shall be fully paid and nonassessable. None of the shares of this corporation may be issued to anyone other than an individual licensed to practice accounting in the State of Idaho.

IV.

DURATION

The duration of this corporation shall be perpetual.

V.

PRINCIPAL PLACE OF BUSINESS
and
REGISTERED AGENT

The location and post office address of the registered offices of this corporation shall be 4602 Sawtooth, Pocatello, Idaho, and said principal place of business being in Bannock County, Idaho, and, the name of the Registered Agent at said address is:

Lee A. Caldwell

VI.

INCORPORATORS
and
INITIAL DIRECTORS

The names, post office address and number of shares subscribed to the incorporators, who are Certified Public Accountants duly licensed under the laws of the State of Idaho to render services as such, is as follows:

Lee A. Caldwell
4602 Sawtooth
Pocatello, Idaho 83201 1 share

Dale Arnold
430 Taft
Pocatello, Idaho 83201 1 share

The name and post office address of each of the initial Directors named by the incorporators to serve until the first election of Directors, is as follows:

Lee A. Caldwell
4602 Sawtooth
Pocatello, Idaho 83201 Director

Dale Arnold
430 Taft
Pocatello, Idaho 83201 Director

VII.

VOTING

No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement

vesting in another person the authority to exercise the voting power of any or all of his shares.

VIII.

SHAREHOLDER QUALIFICATIONS

This corporation shall not issue any of its capital stock to anyone other than an individual who is duly licensed to practice accounting in the State of Idaho. If any officer, shareholder, agent or employee of this corporation should become legally disqualified to practice accounting within the State of Idaho, or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services he shall forthwith sever all employment with, and financial interest in, such corporation.

IX.

CUMULATIVE VOTING

At all elections of directors of this corporation, each stockholder shall be entitled to as many votes as shall equal the number of votes which (except for these provisions as to cumulative voting) he would be entitled to cast for the election of directors with respect to his shares of stock multiplied by the number of directors to be elected, and he may cast all such votes for a single director, or may distribute them among the number to be voted for, or any two or more of them, as he may see fit.

X.

CONTRACTS

No contract or other transaction between this corporation and any other corporation shall be affected by the fact that any director of this corporation is interested in, or is a director or officer of, such other corporation, and

any director, individually or jointly, may be a party to, or may be interested in, any contract or transaction of this corporation or in which this corporation is interested; and no contract or transaction of this corporation within any person, firm or corporation, shall be affected by the fact that any director of this corporation is a party in any way connected with such person, firm or corporation, and every person who may become a director of this corporation is hereby relieved from any liability that might otherwise exist from contracting with this corporation for the benefit of itself or any firm, association, or corporation, in which he may be in any way interested.

XI.

LIMITATIONS ON TRANSFER OF SHARES

The shareholders of this corporation shall have the power to include in the By-Laws, adopted by a two-thirds majority of the shareholders of this corporation, any regulatory or restrictive provisions regarding the proposed sale, transfer or disposition of any of the outstanding shares of this corporation by any of its shareholder, or in the event of the death of any of the shareholders. The matter and form, as well as relevant terms, conditions and details hereof, shall be determined by the shareholders of this corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice thereof, unless existence of such provisions shall be plainly written on the certificate evidencing ownership of such stock. No shareholder of this corporation may sell or transfer his shares therein except to another individual who is eligible to be a shareholder of this corporation, and such sale or transfer may be made only

after the same shall have been approved at a stockholders' meeting especially called for such purpose. If any shareholder becomes legally disqualified as in these Articles provided, such shareholder's shares shall immediately become subject to purchase by this corporation in accordance with the By-Laws adopted by the shareholders.

XII.

ADDITIONAL CORPORATE POWERS

In furtherance, and not in limitation of, the general powers conferred by the laws of the State of Idaho and the purposes and objects hereinabove stated, this corporation shall have, all and singular, the following powers:

This corporation shall have the power to enter into, or become a partner in, any arrangement for sharing profits, union of interests, or cooperation, joint venture or otherwise, with any person, firm or corporation to carry on any business which this corporation has direct or incidental authority to pursue.

This corporation shall have the power to deny to the holders of the common stock of this corporation any preemptive right to purchase or subscribe to any new issues or any type stock of this corporation, and no shareholder shall have any preemptive right to subscribe to any such stock.

This corporation shall have the power, at its option, to purchase and acquire any or all of its shares owned and held by any such shareholder as should desire to sell, transfer, or otherwise dispose of his shares, in accordance with the By-Laws adopted by the shareholders of this corporation setting forth the terms and conditions of such purchase; provided, however, the capital of this corporation is not impaired.

This corporation shall have the power, at its option, to purchase and acquire the shares owned and held by any shareholder who dies, in accordance with the By-Laws adopted by the shareholders of this corporation setting forth the terms and conditions of such purchase; provided, however, the capital of this corporation is not impaired.

This corporation shall have the power to enter into, for the benefit of its employees, one or more of the following:

1. A pension plan,
2. A profit sharing plan,
3. A stock bonus plan,
4. A thrift and savings plan,
5. A restricted stock option plan, or
6. Other retirement or incentive compensation

plans.

XIII.

AMENDMENT

These Articles of Incorporation may be amended in any respect conformable to the laws of the State of Idaho by a vote representing a majority of the outstanding capital stock of the corporation.

IN WITNESS WHEREOF, we, the subscribers, have executed these Articles of Incorporation this 2nd day of November, 1983.

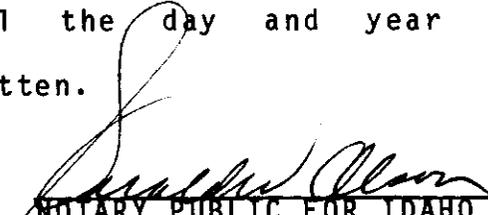
[Signature] (SEAL)
[Signature] (SEAL)

STATE OF IDAHO)
) ss.
County of Bannock)

On this 2nd day of November, 1983, before me, the undersigned, a Notary Public in and for said County and

State, personally appeared Lee Caldwell and Dale Arnold known to me to be the persons whose names are subscribed to the foregoing Articles of Incorporation, and acknowledged to me that they 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 Pocatello, Idaho

(SEAL)