

State of Idaho

Department of State

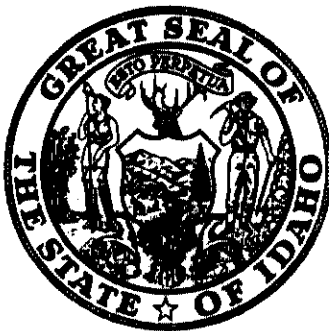
CERTIFICATE OF INCORPORATION OF

OAKLEY, JONES & POULSEN, 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 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: May 12, 1992



Pete T. Cenarrusa

SECRETARY OF STATE

By *Jamie Chadwick*

RECEIVED
SEC. OF STATE
92 MAY 12 AM 8 16

ARTICLES OF INCORPORATION OF
OAKLEY, JONES & POULSEN, P.A.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, each and all being natural citizens of the United States and of full age and majority, have this day and do hereby voluntarily associate ourselves together for the purpose of forming a corporation under the laws of the State of Idaho, and we do hereby certify:

ARTICLE I.

The name of this corporation shall be OAKLEY, JONES & POULSEN, P.A.

ARTICLE II.

The purposes and objects for which this corporation is formed are:

1. To generally engage in, do and perform all types of accounting, auditing and other services associated therewith as authorized pursuant to the provisions of the Idaho Business Corporation Act and the Professional Service Corporation Act.

ARTICLE III.

This corporation shall have a perpetual existence.

ARTICLE IV.

The total number of shares which the corporation is authorized to issue is One hundred thousand (100,000). The aggregate par value of such shares is -0- and the par value of each share is -0-.

ARTICLE V.

There are no provisions granting or denying preemptive rights.

ARTICLE VI.

The address of the initial registered office of the corporation is: 534 Main Street, Gooding, Idaho 83330 and the name of its initial registered agent at such address is: J. Thomas Jones.

The mailing address of the registered office and the registered agent at such address is: 534 Main Street, Gooding, Idaho 83330

ARTICLE VII.

The number of directors constituting the initial board of directors of the corporation is three (3) and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders, or until their successors are elected and shall qualify are:

William C. Oakley
534 Main Street
Gooding, ID 83330

J. Thomas Jones
534 Main Street
Gooding, ID 83330

Robert B. Poulsen
534 Main Street
Gooding, ID 83330

ARTICLE VIII.

The name and address of each incorporator is:

William C. Oakley
534 Main Street
Gooding, ID 83330

J. Thomas Jones
534 Main Street
Gooding, ID 83330


Robert B. Poulsen
534 Main Street
Gooding, ID 83330


ARTICLE IX.

The board of directors is especially authorized to alter, compromise or repeal the By-Laws of the corporation and to adopt new By-Laws, subject to law or change by a majority vote of the shareholders.

IN WITNESS WHEREOF, we have hereunto set our hands this 11th
day of May, 1992.


William C. Oakley


J. Thomas Jones

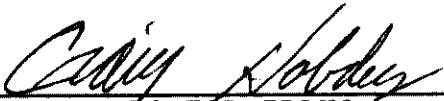

Robert B. Poulsen

ACKNOWLEDGMENT

STATE OF IDAHO)
) ss.
County of Gooding)

On this 11th day of May, 1992, before me, the undersigned, a Notary Public in and for said State, personally appeared WILLIAM C. OAKLEY, J. THOMAS JONES and ROBERT B. POULSEN, known to me to be the persons whose names are subscribed to the within and foregoing instrument, and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on the day and year in this instrument first above written.



NOTARY PUBLIC FOR IDAHO;
Residing at Gooding, Idaho
Commission Expires: 10-24-94