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State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

MATTHEW B. ENGEL, 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: February 20, 1990



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth M. Zebala*

ARTICLES OF INCORPORATION
OF
MATTHEW B. ENGEL, P.A.

RECEIVED
SEC. OF STATE

The undersigned, duly licensed to practice
accountancy in the state of Idaho, desires to perform a
professional association pursuant to Idaho law for the
purpose of rendering accounting services, and adopts the
following articles of incorporation for such corporation;

90 SEP 20 AM 8 50

ARTICLE I

The name of the corporation shall be Matthew B.
Engel, P.A.

ARTICLE II

The purpose for which the corporation is formed is
to engage in the general practice of accountancy.

In connection with the above-mentioned purpose,
the corporation shall have the power to invest its funds in
real property and securities, to acquire, own, and dispose
of real and personal property, and to do all other acts to
the extent permitted under Idaho law.

ARTICLE III

The duration of the corporation shall be
perpetual.

ARTICLE IV

The post office box and street address of the
principal office of the corporation shall be: Post Office
Box 1893, Hailey, Idaho 83333, and 221 Northwood Way,
Ketchum, Idaho 83340.

ARTICLE V

The name and post office box of the incorporator is: Matthew B. Engel, Post Office Box 1893, Hailey, Idaho 83333.

ARTICLE VI

The corporation shall be governed by a board of directors consisting of one member who shall be a shareholder in the corporation.

The name and post office box of the initial member of the Board of Directors is: Matthew B. Engel, Post Office Box 1893, Hailey, Idaho 83333.

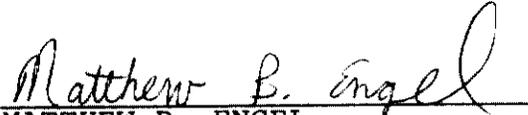
ARTICLE VII

The aggregate number of shares of stock that the corporation is authorized to issue is 1,000 shares, which shares shall be common stock having a par value of ONE DOLLAR (\$1.00) per share. Stock shall be issued only to persons who are licenses to practice accounting in the state of Idaho.

ARTICLE VIII

Matthew B. Engel is hereby designated as agent for the service of process for the corporation. Such agent may be served at 221 Northwood Way, Ketchum, Idaho.

IN WITNESS WHEREOF, the undersigned as incorporator has executed these Articles of Incorporation at Ketchum, Idaho on February 16, 1990.

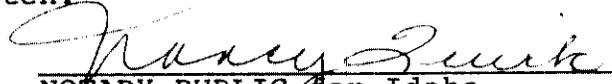

MATTHEW B. ENGEL

STATE OF IDAHO)
) ss.
County of Blaine)

On this 16th day of February, 1990, before me, the undersigned, a Notary Public in and for said State, personally appeared Matthew Engel, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he 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.

(seal)


NOTARY PUBLIC for Idaho
Residing at Boley, Id
Commission Expires July 1992

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