

State of Idaho

Department of State

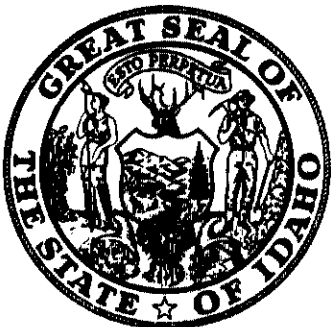
CERTIFICATE OF INCORPORATION OF

THE ACCOUNTING HOUSE 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 10, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

ARTICLES OF INCORPORATION

RECEIVED
SEC. OF STATE **THE ACCOUNTING HOUSE CHARTERED**

94 JAN 10 1936
ALL MEN BY THESE PRESENTS:

That the undersigned, being natural persons of legal age and acting as incorporators of a corporation, under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST:

The name of the Corporation is The Accounting House Chartered.

SECOND:

The period of its duration is perpetual.

THIRD:

The purpose or purposes for which the corporation is organized are: accounting and all other services allowed by the Idaho Professional Services and Corporations Act as applied to accountants.

FOURTH:

The aggregate number of shares which the corporation shall have authority to issue is Fifty Thousand (50,000) shares. There shall be one class of shares, all of which shall be common shares with no-par stated value.

FIFTH:

The address of the initial registered office of the corporation is 3768 E. 107 N., Ucon, Idaho 83454, and the name of the initial registered agent at such address is A. John Brookhart.

SIXTH:

The number of directors constituting the initial Board of Directors of the corporation is two (2), and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders, or until their successors are elected and shall qualify are:

A. John Brookhart
P.O. Box 479
Ucon, Idaho 83454

Steven J. Thomas
P.O. Box 479
Ucon, ID 83454

SEVENTH:

The name and address of the incorporators are:

A. John Brookhart
P.O. Box 479
Ucon, Idaho 83454

Steven J. Thomas
P.O. Box 479
Ucon, ID 83454

DATED this 1 day of December, 1993.

A. John Brookhart
A. John Brookhart

Steven J. Thomas
Steven J. Thomas

STATE OF IDAHO)
)
County of Bonneville)

On this 1st day of December, 1993, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared A. John Brookhart, known to me to be the person whose name is subscribed to the within 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)

Misty R. Webb
Notary Public for Idaho
Residing at: Blackfoot, Id
My commission expires: 6/99

STATE OF IDAHO)
)
County of Bonneville)

On this 1st day of December, 1993, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared Steven J. Thomas, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she 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)

Misty R. Webb
Notary Public for Idaho
Residing at: Blackfoot Id
My commission expires: 6/99