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SECRETARY OF STATE
STATE OF IDAHO

**ARTICLES OF INCORPORATION
OF
REDFISH ACCOUNTING SOLUTIONS, INC.**

The undersigned, acting as incorporator under the Idaho Business Corporation Act, adopts the following Articles of Incorporation:

**ARTICLE I
NAME OF THE INCORPORATION**

The name of the corporation is Redfish Accounting Solutions, Inc. ("**Corporation**").

**ARTICLE II
PURPOSES OF THE CORPORATION**

The Corporation may do any acts and perform any business permitted by the Idaho Business Corporation Act.

**ARTICLE III
SHARES**

The aggregate number of shares the Corporation is authorized to issue shall be one hundred thousand (100,000), all of which shall be common voting stock, at one dollar par value each.

**ARTICLE IV
PREEMPTIVE RIGHTS**

The Corporation elects to have preemptive rights.

**ARTICLE V
VOTING**

Each outstanding share entitled to vote shall be entitled to one (1) vote on each matter submitted to a vote at a meeting of shareholders. Shareholders do not have the right to cumulate their votes for directors.

**ARTICLE VI
REGISTERED OFFICE AND AGENT**

The address of the registered office of the Corporation is 611 West Meadow Drive, Hailey, Idaho 83333, and the name of the its initial registered agent at such address is Shirleen A. Coleman.

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**ARTICLE VII
INITIAL BOARD OF DIRECTORS**

The number of directors constituting the initial board of directors of the Corporation is one (1) and the names and addresses of such persons to serve as the initial directors are as follows:

<u>Name</u>	<u>Address</u>
Shirleen A. Coleman	POB 6062, Ketchum, Idaho 83340

The number of directors may be increased to three (3) without an amendment to the bylaws. The number of directors may be increased or decreased by amendment to the bylaws.

**ARTICLE VIII
LIMITATION OF LIABILITY**

No director shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty except liability for: (i) the amount of a financial benefit received by a director to which he is not entitled; (ii) an intentional infliction of harm on the Corporation or the shareholders; (iii) a violation of § 30-1-833, Idaho Code; or (iv) an intentional violation of criminal law.

**ARTICLE IX
INDEMNIFICATION**

The Corporation shall indemnify the directors and officers of the Corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only the extent that such amendment permits the Corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the Corporation to provide prior to such amendment).

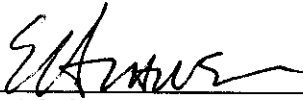
**ARTICLE X
INCORPORATOR**

The name and address of the incorporator is:

<u>Name</u>	<u>Address</u>
Edward A. Lawson	Lawson & Laski, PLLC 675 Sun Valley Road, Suite A Ketchum, ID 83340

**ARTICLE XI
EXECUTION**

For the purpose of forming this corporation under the laws of the State of Idaho, the undersigned has executed these Articles of Incorporation on July 24, 2003.

Dated: July 24, 2003 
Edward A. Lawson