

State of Idaho

Department of State.

CERTIFICATE OF INCORPORATION OF

ACCOUNT SERVICING, INC.

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: June 22, 1987



Pete T. Cenarrusa

SECRETARY OF STATE

by:

Sadie M. Mathews

ARTICLES OF INCORPORATION *Jun 22 3:25 PM '81*
OF *m/n.* SECRETARY OF STATE
ACCOUNT SERVICES *kg* INC.

KNOW ALL MEN BY THESE PRESENTS, That we, the undersigned all being full-age citizens and residents of the State of Idaho, have this day voluntarily associated ourselves together for the purpose of forming a corporation under the pursuant to the laws of the State of Idaho, and we do hereby certify:

ARTICLE I

Name *John*

The name of this corporation shall be Account Services *kg* Inc.

ARTICLE II

Purposes

The purpose of this corporation shall be the following:

(a) To utilize the computer system in the performance of accounting and other business related tasks; to prepare income tax returns and conduct such other business as may from time to time be appropriate.

(b) To transact the business of a real estate agent or broker, and in behalf of others, to buy, sell, deal, lease, rent, and manage real estate and any interest herein.

(c) To engage generally in the business of the selling of insurance and real estate.

(d) To make and perform contracts of any kind and description in carrying on its business, or for the purpose of attaining or furthering any of its objects. To borrow or raise money for any of the purposes of the corporation. To buy or sell notes, mortgages, or other evidences of debts, including notes and mortgages of this corporation. To own,

buy and sell real estate, personal and otherwise. To mortgage, hypothecate or otherwise encumber any of said property. To endorse, guarantee and secure the payment and satisfaction of bonds, coupons, mortgages, debentures, obligations, and evidence of indebtedness, and to do any and all other acts and things, and to exercise any and all other powers which a copartnership or natural person could do and exercise, and which now or hereafter be authorized by law. To have offices, conduct its business, and promote its business within and without the State of Idaho, without restriction as to place or amount, and this corporation shall have the power to hold meetings within or without the State of Idaho, as may be determined from time to time by its By-Laws.

(e) The purposes specified herein shall be construed both as purposes and powers and shall be in no wise limited or restricted by reference to, or inference from, the terms of any other clause in this or any other article, but the purposes and powers specified in each of the clauses herein shall be regarded as independent purposes and powers, and enumeration of specific purposes and powers shall not be construed to limit or restrict in any manner the meaning of general terms or of the general powers of the corporation; nor shall expression of one thing be deemed to exclude another, although it be of like nature not expressed.

ARTICLE III

DURATION

The period of existence and duration of life of this corporation shall be perpetual.

ARTICLE IV

PLACE OF BUSINESS

The location and post office address of the registered office of this corporation in the State of Idaho, shall be 1406 E. Franklin Street, Boise, Idaho, 83712. The registered agent shall be Ted J. Nydegger.

ARTICLE V

STOCK

This corporation is authorized to issue one class of shares of capital stock, and said stock shall be designated as common stock.

The authorized capital stock of this corporation is 3 shares, all of no par value.

ARTICLE VI

INCORPORATORS

The names and post office addresses of each of the incorporators of this corporation, and the number of shares of common stock subscribed by each are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>NO. OF SHARES</u>
Ted J. Nydegger	1406 E. Franklin St. Boise, Idaho 83712	1
Nickolas C. Nydegger	2009 Nez Perce Boise, Idaho 83705	1

Each of the above named as incorporators is a natural person, over the age of 21 years, and is a citizen of the State of Idaho, and the United States of America.

ARTICLE VII

CAPITAL STOCK

The capital stock of this corporation shall be nonassessable, and the private property of the shareholders in this corporation shall not be liable for the debts, obligations, and liabilities of this corporation.

ARTICLE VIII

DIRECTORS

The number of directors of this corporation shall be at least two, and such additional number of directors as may be determined from time to time by the By-Laws of this corporation. The names of each of the directors

are:

NAME

Ted J. Nydegger
SS# 519-26-0374

Nickolas C. Nydegger

ADDRESS

1406 E. Franklin Str.
Boise, Idaho 83712 Phone: 208)344-4152

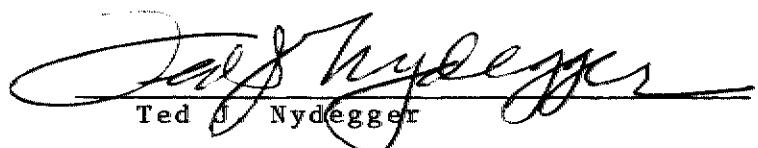
2009 Nez Perce
Boise, Idaho 83705 Phone: 208)336-7645

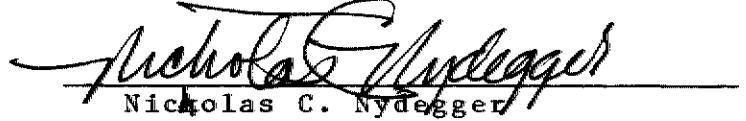
ARTICLE IX

POWERS

The Board of Directors of this corporation shall have the management and control thereof, and shall have the power to repeal and amend the By-Laws of this corporation and adopt new By-Laws, but such power shall not extend to the making or altering any By-Laws, which may alter or fix the qualifications, classifications, term of office, or compensation of the Board of Directors, and this authority shall not be interpreted as taking from the shareholders that power and authority given to them by Section 30-132 Idaho Code.

IN WITNESS WHEREOF, For the purpose of forming this corporation under the laws of the State of Idaho, we, the undersigned, constituting the incorporators of this corporation, have executed these Articles of Incorporation this 8 day of June, 1987.


Ted J. Nydegger


Nickolas C. Nydegger