

State of Idaho

Department of State

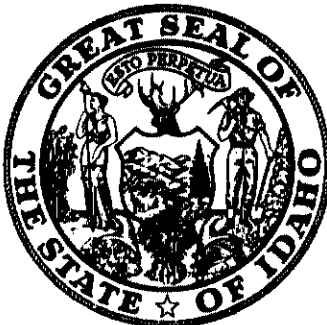
CERTIFICATE OF INCORPORATION OF

MARIAN'S BOOKKEEPING & TAX SERVICE 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: December 16, 1992



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

ARTICLES OF INCORPORATION
OF
MARIAN'S BOOKKEEPING & TAX SERVICE INC.

RECEIVED
SEC. OF STATE

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I, the undersigned, being an adult citizen of the United States of America, do hereby form a corporation pursuant to Chapter 1 of Title 30, Idaho Code, and so hereby adopt and certify the following Articles of Incorporation, to-wit:

ARTICLE I

The name of this Corporation shall be
MARIAN'S BOOKKEEPING & TAX SERVICE INC.

ARTICLE II

The term of existence of this corporation shall be perpetual.

ARTICLE III

The purposes for which this corporation is organized are the transactions of any and all lawful businesses for which corporations may be incorporated under this act.

ARTICLE IV

The aggregate number of shares which the corporation shall have the authority to issue is 50,000; the shares shall be the sum of one dollar (\$1.00); the total authorized capital stock of the corporation is the sum of \$50,000(X). The stock of this corporation shall be nonassessible.

ARTICLE V

The address of the initial registered office of the corporation is 602 20TH ST N., LEWISTON, Idaho 83501. The name of the initial registered agent of the corporation at the initial registered office of the corporation is MARIAN SMITH. The mailing address is P. O. BOX 739, LEWISTON ID 83501.

ARTICLE VI

The corporation shall have two (2) directors, except in the event that all of the shares of the corporation are owned beneficially and of record by fewer than two (2) shareholders, in which event the number of directors may be fewer than (2) but not fewer than the number of shareholders.

The initial board of directors shall consist of two (2) directors. The names and addresses of the persons who are to serve as the directors until their successors be elected and qualified are:

Name	Address	Shares
MARIAN SMITH	P.O. BOX 739 LEWISTON, IDAHO	2000
ALVIN SMITH	P.O. BOX 739 LEWISTON, IDAHO	200

ARTICLE VII

The Name and address of incorporated is:

MARIAN'S BOOKKEEPING & TAX SERVICE INC. P.O. BOX 739
LEWISTON, IDAHO 83501

IN WITNESS WHEREOF, MARIAN SMITH
the incorporator of MARIAN'S BOOKKEEPING & TAX
SERVICE Incorporated, has hereunto set her hand and
seal this day of 12/10/92 1992.

Marian Smith

President