



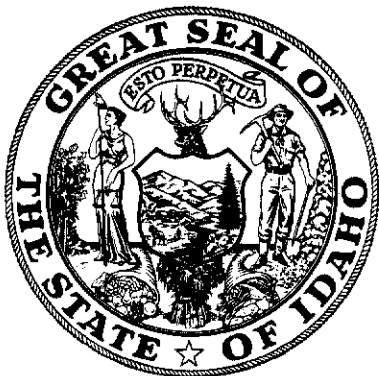
CERTIFICATE OF INCORPORATION
OF

GUDGELL BOOKKEEPING 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: April 21, 1986



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Shirley J. Cook*

ARTICLES OF INCORPORATION

RECEIVED
SEC. OF STATE

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KNOW ALL MEN BY THESE PRESENTS, that I, the undersigned, being a person of full age and being a citizen of the United States, in order to form a corporation for the purposes hereinafter stated, pursuant to the Business Corporation Act of Idaho, do hereby certify that:

FIRST: The name of the corporation is Gudgell Bookkeeping Service, Inc.

SECOND: The purpose for which said corporation is formed is: to engage in bookkeeping and accounting functions and any other lawful purpose.

THIRD: The corporation is to have perpetual existence.

FOURTH: The location and address of the registered office of the corporation is: 1617 North Roosevelt, Post Office Box 480, McCall, Idaho 83638, and the name of its initial registered agent is at such address and is Gery B. Gudgell.

FIFTH: The total authorized number of shares which the corporation shall have authority to issue is 10,000 shares, all of one class, no par value.

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

President: Gery B. Gudgell
P.O. Box 480
McCall, Idaho 83638

Vice-President and Secretary/Treasurer: Judy Brooks
P.O. Box 1311
McCall, Idaho 83638

SEVENTH: The name and address of the incorporator is: Gery B. Gudgell, P.O. Box 480, McCall, Idaho 83638.

EIGHTH: This shall be considered a Small Business (Sub. S) corporation and shall remain so unless the board of directors and stockholders decide to change that status with a majority vote.

Date: April 18th, 1986

Gery B. Gudgell
Gery B. Gudgell

State of Idaho)
) ss.
County of Valley)

On this 18th day of April, 1986, before me, the undersigned Notary Public in and for said County and State, personally appeared Gery Gudgell, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same as his free act and deed.

Julio Craig
Notary Public for Idaho
Residing at McCall
My Commission Expires: 5-10-92