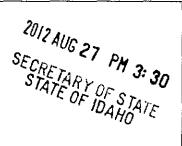


ARTICLES OF INCORPORATION

(General Business)

(Instructions on back of application)

The undersigned, in order to form a Corporation under the provisions of Title 30, Chapter 1, Idaho Code, submits the following articles of incorporation to the Secretary of State.



BKM TAX & ACCOUNTING, INC.	
ticle 2: The number of shares the corporation is author	rized to issue: TUU
ticle 3: The street address of the registered office is:	4511 GLIMARY CT, CALDWELL, ID 83607
and the name of the registered agent at such address	is: BENJAMEN MEFFORD, CPA
ticle 4: The name of the incorporator is: BENJAME	N MEFFORD, CPA
and address of the incorporator is: 4511 GLIMAR	Y CT, CALDWELL, ID 83607
ticle 5: The mailing address of the corporation shall be	
4511 GLIMARY CT, CALDWELL, ID 83607	7
	Customer Acct #:
	(if using pre-paid account)
gnature of at least one incorporator: Dec Name: BENJAMEN MEFFORD	

C 195769