



CERTIFICATE OF INCORPORATION
OF

LITTLE BOOKKEEPERS, 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: **August 1, 1985**



SECRETARY OF STATE

by: _____

Aug 1, 1985
4:00 PM

ARTICLES OF INCORPORATION
OF
LITTLE BOOKKEEPERS, INC.

The undersigned hereby establishes a general business corporation under the provisions of the Idaho Business Corporation Act and adopts the following charter:

1. The name of the corporation is Little Bookkeepers, Inc.

2. The corporation shall commence on August 1, 1985, and the period of its duration is perpetual.

3. The purposes for which the corporation is organized include the transaction of any and all lawful business, including, but not limited to, the operation of a bookkeeping service.

4. The address of the initial registered office is 6054 Emerald, Boise, Idaho 83704,, and the name of its original registered agent at such address is Edward E. Townsend.

5. The name and address of the initial persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are as follows:

Edward E. Townsend
5203 Eugene
Boise, Idaho 83705

Landen R. Blair
499 Balmoral Drive
Boise, Idaho 83702

1 6. The Board of Directors shall consist of one or more
2 shareholders of the corporation, as specified in its By-laws,
3 elected by the shareholders of the corporation.

4 7. Each director shall hold office until the next an-
5 nual meeting of the corporation or until his successor shall
6 have been duly elected and qualified.

7 8. The officers of the corporation shall be a presi-
8 dent, vice-president, secretary, and treasurer, and such other
9 officers as the Board of Directors shall designate from time to
10 time.

11 9. The officers of the corporation shall be elected by
12 the Board of Directors and shall hold office until the next an-
13 nual meeting of the Board of Directors or until their successors
14 shall have been duly elected and qualified.

15 10. The duties and powers of the officers shall be such
16 as are normal and customary to the position and as are further
17 designated by the Board of Directors.

18 11. The aggregate number of shares which the corporation
19 shall have authority to issue is 10,000 shares with such shares
20 having no par value as one class of common voting stock.

21 12. Shares shall be voted only by the holder of record
22 or another shareholder of the corporation in accordance with a
23 written proxy executed by the holder of record.

24 13. The shares of the corporation held by a deceased or
25 retired shareholder shall be either redeemed or cancelled by the
26 corporation, or transferred to another shareholder within six
27 months after the date of death or retirement. Shares shall not

1 be transferred to non-shareholders without first being offered
2 at their fair market value to the remaining shareholders of the
3 corporation. Shares not so redeemed or transferred within the
4 required period of time shall be cancelled at the end of such
5 period.

6 14. The name and address of the incorporator is as fol-
7 lows:

8 Ed Townsend
9 5203 Eugene
10 Boise, Idaho 83703

11 The undersigned applies to the State of Idaho, by vir-
12 tue of the laws of the land, for a charter for the purposes and
13 with the powers, etc., declared in the foregoing instrument.

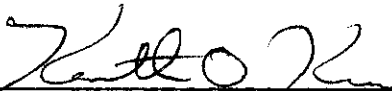
14 DATED this 1 day of August, 1985.

15
16
17
18 
19 Edward E. Townsend

20
21 STATE OF IDAHO)
22) ss.
County of Ada)

23 On this 1st day of August, 1985, before me, the under-
24 signed, a Notary Public in and for said state, personally ap-
25 peared EDWARD E. TOWNSEND, known to me to be the person whose
26 name is subscribed to the within and foregoing instrument, and
27 acknowledged to me that he executed the same.

1 IN WITNESS WHEREOF, I have hereunto set my hand and
2 affixed my official seal the day and year in this certificate
3 first above written.

4 
5 _____
6 Notary Public for Idaho
7 Residing at Boise, Idaho
8 My commission expires 2-6-88