

ARTICLES OF INCORPORATION

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OF

STATE OF IDAHO

ACCOUNTING & FINANCIAL SOLUTIONS, P.C.

The undersigned, acting as incorporators of a corporation under the Idaho Professional Corporation Act, adopts the following Articles of Incorporation for such Corporation:

FIRST: The name of the Corporation is Accounting & Financial Solutions, P.C.

SECOND: The period of the Corporation's duration is perpetual.

THIRD: The objects and purposes for which this Corporation is organized shall be as follows:

1. To carry on and conduct the practice of accounting and financial services under the laws of the State of Idaho through individuals authorized by law to render such services as individuals.

2. To own and operate equipment, supplies and materials used in or incidental to the practice of accounting and financial services.

3. To employ duly licensed personnel as are necessary.

4. To receive and collect fees or compensation for the services rendered by such professionals.

5. Incident to and in furtherance of the above purposes, to invest the corporation's funds in real estate, mortgages, stocks, bonds, or any other type of investments.

6. Except as otherwise prohibited under the Idaho Professional Services Corporation law, the corporation, in furtherance of its corporate purposes set forth above, shall have all of the powers enumerated in Section 30-1-4 of the Idaho Business Corporation Act, subject to any limitations provided in the Idaho Professional Services Corporation Act or any other statute of the State of Idaho.

IDaho SECRETARY OF STATE
11/15/2002 05:00
CK: 29840 CI: 1729 BH: 646325
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FOURTH: The capital stock of this Corporation shall consist of 10,000 shares of nonassessable, common stock, with a par value of \$1.00 per share.

FIFTH: No stock of this corporation shall be issued or transferred to any person who is not an officer or director of this corporation, except with the consent of the board of directors evidenced by a resolution duly passed at a regular meeting of the board or at a special meeting called for that purpose. Every shareholder who for any reason shall cease to be an officer or director, his personal representatives, legatees, or assigns shall be required to offer in writing to sell to the board of directors the number of shares of the capital stock held by them to such person or persons as the board of directors shall designate by a resolution duly passed at and for the same sum per share as is determined by the parties to be the net worth of the corporation divided by the number of shares issued for the said corporation or in such other manner for disposition of shares as may from time to time be agreed upon by the shareholders pursuant to an agreement governing purchase and sale of stock.

SIXTH: No director or stockholder shall have personal liability for monetary damages for breach of fiduciary duty as a director, provided, however that a director shall still be liable for the following acts or omissions and no other:

1. For any breach of the directors duty of loyalty to the corporation or its stockholders.
2. For acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law.
3. Provided for under section 30-1-48 Idaho Code.
4. For any transaction from which the director derived an improper personal

benefit.

5. For any act or omission prior to the effective date of this provision, which date shall be the date these Articles of Incorporation are filed with the Idaho Secretary of State.

SEVENTH: The location and post office address of the principal place of business of this Corporation in the State of Idaho shall be P.O. Box 2555, Hailey, Idaho 83333. The initial registered agent of this Corporation is Penland Munther Goodrum, Chartered and its address is 1161 W. River, Suite 260, Boise, Idaho 83702.

NINTH: The business of this Corporation shall be managed and conducted by a Board of Directors of initially one (1) director. The director(s) shall be as follows:

<u>Name</u>	<u>Address</u>
Michael Beck	P.O. Box 2555 Hailey, ID 83333

The name and post office address of the incorporator is as follows:

<u>Name</u>	<u>Address</u>
Michael Beck	P.O. Box 2555 Hailey, ID 83333

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 13 day of November, 2002.

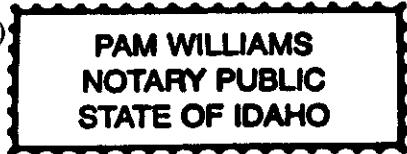
Michael Beck
Michael Beck

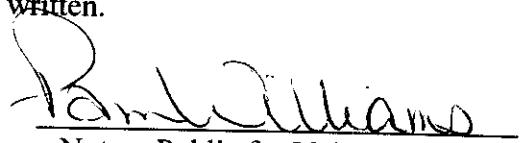
STATE OF IDAHO)
County of Blaine)
ss.

On this 13 day of November, 2002, before me, the undersigned, a Notary Public in and for said state, personally appeared Michael Beck, known or identified to me to be the Incorporator of the corporation who executed the instrument, or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

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

(SEAL)




Pam Williams
Notary Public for Idaho
Residing at Shoshone Id
My Commission Expires May 9, 2006