

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

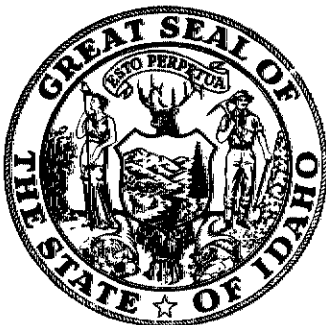
RICHARD A. HOWARD, CMA, CPA, P.A.

File number C 108653

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 22, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Alta Sikel*

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ARTICLES OF INCORPORATION

OF

RICHARD A. HOWARD, CMA, CPA, P.A.

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KNOW ALL MEN BY THESE PRESENTS: That we, the undersigned, all of whom are of full age and citizens of the United States of America, have this day voluntarily associated ourselves together and do hereby and by these Articles of Incorporation, unite and associate ourselves together for the purpose of forming a corporation under the laws of the State of Idaho for the purpose hereinafter stated:

I.

That the name of the said corporation shall be:

RICHARD A. HOWARD, CMA, CPA, P.A.

II.

That the term for which this corporation shall exist shall be in perpetuity.

III.

The name of the corporation's initial registered agent is Richard A. Howard, who is located at the initial registered office of the corporation, 904 Second Avenue South, Payette, Idaho 83661.

IV.

The object and purpose for which this corporation is formed shall be to engage in the practice of accounting and consulting.

V.

In furtherance, and not in limitation of the powers conferred by statute, the board of directors is expressly authorized:

To make and to alter Bylaws of this corporation, to fix the amount to be reserved as working capital over and above its capital stock and paid in capital, and to authorize and cause to be executed mortgages and liens upon the real and personal property in this corporation.

If the Bylaws so provide, to designate two or more of its members to constitute an executive committee, which committee shall, for the time being, as provided in said resolution or in the Bylaws of this corporation, have and exercise any or all of the powers of the board of directors in the management of the business and affairs of the corporation, and have power to authorize the seal of this corporation to be affixed to all papers which may require it.

Pursuant to the affirmative vote of the holders of at least a majority of the stock issued and outstanding, having voting power, given at a stockholders meeting duly called for that purpose, or when authorized by the written consent of at least a majority of the holders of the voting stock issued and outstanding, the board of directors shall have the power and authority at any meeting to sell, lease or exchange all of the property and assets of this corporation, including its goodwill and its corporate franchises, upon such terms and conditions as its board of directors deem expedient and for the best interest of the corporation.

This corporation may in its bylaws confer powers upon its directors in addition to the foregoing, and in addition to the powers and authorities expressly conferred upon them by statute.

VI.

The aggregate number of shares which the corporation shall have the authority to issue is 100,000. Such shares are to consist of one class only having no par value. No distinctions shall exist between the shares of this corporation and all such shares shall have the same rights in the corporation.

VII.

All or any portion of the capital stock may be issued for cash or in payment for real or personal property, services, or any other right or thing of value, for the uses and purpose of the corporation, and when so issued shall become and be fully paid, the same as though paid for in cash at par; and, the directors shall by the sole judge of the value of any property, right or thing acquired in exchange for capital stock.

VIII.

From time to time the capital stock may be increased according to law, and may be issued in such amounts and proportions as shall be determined by the Board of Directors and as may be permitted by law.

IX.

The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatsoever.

X.

The number of the directors constituting the initial Board of Directors of the corporation is two (2), and the names of and addresses of the persons who serve as directors until the first annual meeting of shareholders or their successors are elected and shall qualify are:

NAME	ADDRESS
Richard A. Howard	904 Second Avenue South Payette, ID 83661
Gayle K. Howard	904 Second Avenue South Payette, ID 83661

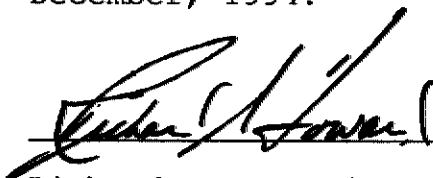
The name and the address of the incorporator is:

NAME	ADDRESS
Richard A. Howard	904 Second Avenue South Payette, ID 83661

XI.

This corporation reserves the right to amend, alter, change, or repeal any provisions contained in this certificate of incorporation in the manner now or hereinafter prescribed by statute, and all rights conferred upon the stockholders herein are granted, subject to this reservation.

I have hereunto set our hands and seals this 21st day of December, 1994.


Richard A. Howard