

State of Idaho

Department of State

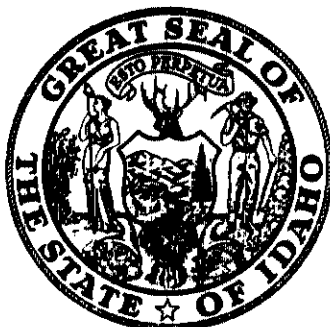
CERTIFICATE OF INCORPORATION OF

ROLAND J. SMITH, CHARTERED
CERTIFIED PUBLIC ACCOUNTANT

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 7, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

ARTICLES OF INCORPORATION

OF

ROLAND J. SMITH, CHARTERED
Certified Public Accountant

DEC 7 2 27 PM '93
SECRETARY OF STATE

IDAHO SECRETARY OF STATE
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CK # 2232
CUST# 23031
CORP 10 100.00= 100.00

The undersigned natural person of the age of eighteen years or older, acting as the incorporator of Roland J. Smith, Chartered, Certified Public Accountant under the Professional Service Corporation Act, adopt the following articles of incorporation:

ARTICLE I

NAME

The name of this Corporation is **Roland J. Smith, Chartered**
Certified Public Accountant

ARTICLE II

DURATION

This Corporation shall have perpetual existence.

ARTICLE III

PURPOSE

The purpose of this Corporation shall be to render any type of service to the public which can be rendered by a certified public accountant pursuant to the laws of the State of Idaho.

This corporation shall be authorized to engage in any lawful act or activity necessary for the rendering of services by a certified public accountant pursuant to the laws of the State of Idaho.

ARTICLE IV

CAPITALIZATION

This Corporation shall have authority to issue an aggregate of one hundred (100) shares of stock. This Corporation shall have one (1) class of stock. The class, aggregate number and par value per share of the shares which the Corporation is authorized to issue are as follows:

<u>Class</u>	<u>Number</u>	<u>Par Value Per Share</u>
Common	100	No Par Value

Each share of Common stock will have one vote with equal rights to distributions, and equal rights to the net assets of the corporation upon liquidation.

ARTICLE V

PREEMPTIVE RIGHTS

This Corporation elects to have preemptive rights.

ARTICLE VI

CUMULATIVE VOTING

This Corporation elects to have no cumulative voting by shareholders for directors.

ARTICLE VII

INITIAL OFFICE AND AGENT

The name of the initial registered agent of this Corporation is Roland J. Smith. The address of the initial registered agent is:

3404 S. Midland Blvd
Nampa, Idaho 83686

ARTICLE VIII

DIRECTORS

The initial board of directors of the Corporation shall consist of one (1) . The name and address of the person who is to serve as the director until the first annual meeting of shareholders, or until his successor is elected and qualified, is as follows:

<u>Name</u>	<u>Address</u>
Roland J. Smith	3404 S. Midland Blvd Nampa, Idaho 83686

ARTICLE IX

INCORPORATOR

The name and address of the incorporator is as follows:

<u>Name</u>	<u>Address</u>
Roland J. Smith	3404 S. Midland Blvd Nampa, Idaho 83686

ARTICLE X

ELIMINATION OF PERSONAL LIABILITY OF DIRECTOR

The director of this Corporation are not liable to the corporation or to its shareholders for monetary damages arising from a breach of fiduciary duty or for any action taken or any failure to take any action as a director, except:

- (a) for any breach of the director's duty of loyalty to the corporation or its shareholders;
- (b) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law;
- (c) as provided in Idaho Code § 30-1-48; or
- (d) for any transaction from which the director derived an improper personal benefit.


ARTICLE XI

LIMITED LIABILITY FOR SHAREHOLDERS

The private property of the shareholders shall not be subject to the payment of corporate debts of this Corporation to any extent whatever.

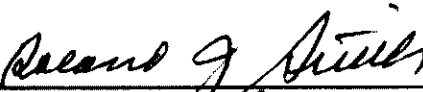
DATED this _____ day of November, 1993.

INCORPORATOR:



Roland J. Smith
Incorporator

The undersigned hereby acknowledges and accepts appointment as registered agent in the foregoing articles of incorporation.



Roland J. Smith
Registered Agent