

FILED EFFECTIVE

2003 JUN -2 PM 2: 25

**SECRETARY OF STATE
STATE OF IDAHO**

ARTICLES OF INCORPORATION

OF

RALSTON & THOMAS ACCOUNTING ASSOCIATES, INC.

I, THE UNDERSIGNED, acting as incorporators of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

I.

The name of the corporation is RALSTON & THOMAS ACCOUNTING ASSOCIATES, INC.

II.

The period of duration of the corporation shall be perpetual.

III.

The purpose or purposes for which the corporation is organized is for the transaction of any and all lawful business for which corporations may be incorporated under this Act.

IV.

The authorized capital stock of this corporation shall consist of ONE HUNDRED THOUSAND (100,000) shares of common stock having par value of One Dollar per share; all said shares shall be issued fully paid and shall not be subject to assessment.

V.

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

VI.

The names and addresses of the initial registered officers of the corporation are Mary Barnes Ralston , 205 S. Washington, Moscow, Idaho 83843 and the name of the initial registered agent is Mary Barnes Ralston

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VII.

It is expressly provided and made a part of any contract of subscription to the stock of this corporation and the transfer of any stock of this corporation thereafter that every shareholder shall not have the right to transfer any stock that said shareholder receives to any person without the consent of this corporation and the consent of the then existing shareholders, but shall offer the shares for sale to the corporation and/or the current shareholders at the fair market value and under the terms of a bona fide offer. The corporation and/or current shareholders shall exercise the right of first refusal described herein within one-hundred eighty (180) days of written notice from the proposed selling shareholder and, if not so exercised, said right of first refusal shall expire and said shareholder shall be entitled to sell said stock. The purpose of said right of first refusal is to insure that the shareholders of this corporation be able to maintain their current voting status and be allowed to operate this corporation with persons of their own choosing. In case of disagreement of the fair market value, the matter in dispute shall be arbitrated. Any attempt of sale of stock of this corporation to a person other than as described herein shall be expressly voided.

VIII.

The right and power to amend, appeal, alter, rescind, and adopt the Bylaws of this corporation and to adopt new Bylaws is expressly conferred upon the Board of Directors of this corporation as provided by statute.

IX.

The number of directors currently constituting the initial Board of Directors shall be TWO (2). The name and addresses of said persons who shall serve as directors until the first meeting

of the corporation or until their successors are elected and qualified, are as follows:


Mary Barnes Ralston, 1122 East B. Street, Moscow, Idaho 83843.

Karen M. Thomas, 1051 Elk Meadow Lane, Deary, Idaho 83823.

X.

The names and addresses of all the initial incorporators are:
Mary Barnes Ralston, 1122 East B. Street, Moscow, Idaho 83843 and
Karen M. Thomas, 1051 Elk Meadow Lane, Deary, Idaho 83823.

EXECUTED this _____ day of _____, 2003.


Mary Barnes Ralston


Karen M. Thomas

RalstonThomas.art