

CERTIFICATE OF INCORPORATION  
OF

INDEPENDENT DATA & ACCOUNTING SYSTEMS, INC.

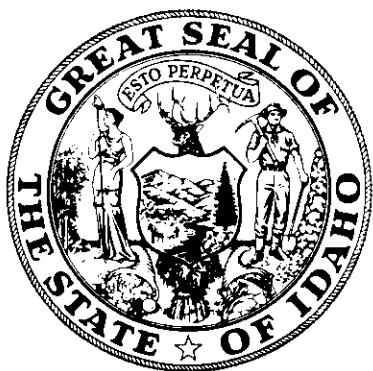
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of \_\_\_\_\_

INDEPENDENT DATA & ACCOUNTING SYSTEMS, INC.

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: **September 1, 1983**



SECRETARY OF STATE

by: \_\_\_\_\_

'83 SEP 1 AM 9 02 ARTICLES OF INCORPORATION

OF

~~SECRETARY OF~~  
INDEPENDENT DATA & ACCOUNTING SYSTEMS, INC.  
STATE

FIRST: The name of the corporation is  
Independent Data & Accounting Systems, Inc.

SECOND: The address of it's registered office  
in the State of Idaho is 1109 Main Street, Suite  
300, in the City of Boise, County of Ada. The name  
and address of it's registered agent is Reisse L.  
Perin located at 1109 Main Street, Suite 300, Boise,  
Idaho.

THIRD: The purposes and businesses of this  
corporation are as follows: To manufacture,  
purchase or otherwise acquire, invest in, own,  
mortgage, pledge, sell, assign and transfer or  
otherwise dispose of, trade, deal in, and deal with  
goods, wares and merchandise, personal services, and  
personal property of every class and description,  
including, but not limited to, accounting,  
statistical and other computerized systems for  
businessmen and professionals.

To acquire, and pay for, in cash, stocks or  
bonds of this corporation or otherwise, any  
goodwill, rights, assets and property, and to  
undertake or assume the whole or any part of the  
obligations or liabilities of any person, firm,  
association, or corporation.

To acquire, hold, use, sell, assign, lease,  
grant licenses in respect of, mortgage, or otherwise  
dispose of letters patent of the United States or  
any foreign country, patent rights, licenses and  
privileges, inventions, improvements and processes,  
copyrights, trademarks and tradenames, relating to  
or useful in connection with any business of this  
corporation.

To acquire by purchase, subscription or otherwise, and to receive, hold, own, guarantee, sell, assign, exchange, transfer, mortgage, pledge or otherwise dispose of or deal in and with any of the shares of the capital stock, or any voting trust certificates in respect of the shares of capital stock, script, warrants, rights, bonds, debentures, notes, trust receipts, and other securities, obligations, choses in action and evidence of indebtedness or interest issued or created by any corporations, joint stock companies, syndicates, associations, firms, trusts or persons, public or private, or by the government of the United States of America, or by any foreign government, or by any state, territory, province, municipality or other political subdivision or by any governmental agency, and as owner thereof to possess and exercise all the rights, powers and privileges of ownership, including the right to execute consents and vote thereon, and to do any and all acts and things necessary or advisable for the preservation, protection, improvement, and enhancement in value thereof.

To borrow or raise monies for any of the purposes of the corporation and, from time to time without limit as to amount, to draw, make, accept, endorse, execute, and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or nonnegotiable instruments and evidences of indebtedness, and to secure the payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance, or assignment in trust of the whole or any part of the property of the corporation, whether at the time owned or thereafter acquired, and to sell, pledge, or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To purchase, receive, take by grant, gift, devise, bequest or otherwise, lease or otherwise acquire, own, hold, improve, employ, use, and otherwise deal in and with real or personal property, or any interest therein, wherever situated, and to sell, convey, lease, exchange, transfer or otherwise dispose of, or mortgage or pledge, all or any of the corporation's property and assets, or any interest therein, wherever situated.

To engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Idaho and, in general, to possess and exercise all the powers and privileges granted by the General Corporation Law of Idaho, specifically as enumerated in Idaho Code Section 30-1-4 or by any other law of Idaho or by these Articles of Incorporation together with any powers incidental thereto, so far as such powers and privileges are necessary or convenient to the conduct, promotion, or attainment of the business or purposes of the corporation.

The business and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in nowise limited or restricted by reference to, or inference from, the terms of any other clause in this Articles of Incorporation, but the business and purposes specified in each of the foregoing clauses of this article shall be regarded as independent businesses and purposes.

FOURTH: The total number of shares of stock which the corporation shall have authority to issue is Five Thousand (5,000) shares of common stock of the par value of One Dollar (\$1.00) each, amounting in the aggregate to Five Thousand Dollars (\$5,000.00).

FIFTH: The name and mailing address of the incorporator is Reisse L. Perin, 1109 Main Street, Suite 300, Boise, Idaho 83702.

SIXTH: The corporation is to have perpetual existence.

SEVENTH: In furtherance and not in limitation of the powers conferred by statute, the Board of Directors is expressly authorized:

To make, alter or repeal the bylaws of the corporation.

To authorize and cause to be executed mortgages and liens upon the real and personal property of the corporation.

To set apart out of any of the funds of the corporation available for dividends a reserve or reserves for any proper purpose and to abolish any such reserve in the manner in which it was created.

By a majority of the whole board, to designate one or more committees, each committee to consist of two or more of the directors of the corporation. The board may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. Any such committee, to the extent provided in the resolution or in the bylaws of the corporation, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it, provided that the bylaws may provide that in the absence or disqualification of any member of such committee or committees, the member or members thereof present at any meeting and not be disqualified from voting, whether or not he or they constitute a quorum, may unanimously appoint a member of the Board of directors to act at the meeting in the place of any such absent or disqualified member.

When and as authorized by the affirmative vote of the holders of a majority of the stock issued and outstanding having voting power given at a

stockholders' meeting duly called upon such notice as is required by statute, or when authorized by the written consent of the holders of a majority of the voting stock issued and outstanding, to sell, lease, or exchange all or substantially all of the property including shares of stock in, and/or other securities of, any other corporation or corporations, as it's Board of Directors shall deem expedient and for the best interests of the corporation.

EIGHTH: Any person who at any time shall serve, or shall have served, as director, officer or employee of the corporation, or of any other enterprise at the request of the corporation, and the heirs, executors, and administrators of such person shall be indemnified by the corporation against all costs and expenses (including but not limited to counsel fees, amounts of judgments paid, and amounts paid in settlement) reasonably incurred in connection with the defense of any claim, action, suit, or proceeding, whether civil, criminal, administrative, or other, in which he or they may be involved by virtue of such person being or having been such director, officer, or employee, provided that such indemnity shall not be operative with respect to (i) any matter as to which such person shall have been finally adjudged in such action, suit, or proceeding to be liable for negligence or misconduct in the performance of his duties as such director, officer, or employee, or (ii) any matter settled or compromised, unless, in the opinion of independent counsel selected by or in a manner determined by the Board of Directors, there is no reasonable ground for such person being adjudged liable for negligence or misconduct in the performance of his duties as such director, officer, or employee, or (iii) any amount paid or payable to the corporation of such other enterprise. The foregoing indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any bylaws, agreement, vote of stockholders, or otherwise.

NINTH: Directors of the Corporation shall be elected in the manner as provided by the bylaws. The number of directors constituting the initial Board of Directors shall be one, and the name and address of the person who is to serve as director until the first meeting of the Corporation or until his successor is elected and qualified is: Reisse L. Perin, 1109 Main Street, Suite 300, Boise, Idaho 83702.

TENTH: Meetings of stockholders may be held within or without the State of Idaho, as the bylaws may provide. The books of the corporation may be kept (subject to any provision contained in the statutes) outside the State of Idaho at such place or places as may be designated from time to time by the Board of Directors or in the bylaws of the Corporation. Elections of directors need not be by written ballot unless the bylaws of the corporation shall so provide.


ELEVENTH: The corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

I, THE UNDERSIGNED, being the incorporator hereinbefore named, for the purpose of forming a corporation pursuant to the corporation laws of the State of Idaho, do make these Articles, hereby declaring and certifying that this is my act and deed and the facts herein stated are true, and accordingly, have hereunto set out hands this 1st day of July, 1983.

  
REISSE L. PERIN

BE IT REMEMBERED, that on the 1st day of July, 1983, personally appeared before me Reisse L. Perin, party to the foregoing Articles of Incorporation, known to me personally to be such, and I having first made known to him the contents of said Articles, he did acknowledge that he signed, sealed, and delivered the same as his voluntary act and deed, and deposes that the facts therein stated were truly set forth.

GIVEN under my hand and seal of office the day and year aforesaid.

  
Notary Public for Idaho  
Residing at Boise, Idaho