FILED EFFECTIVE

2005 MAR 24 AM 9: 25 SECRETARY OF STATE OF IDAHO

ARTICLES OF INCORPORATION OF KB's BOOKKEEPING, INC.

The undersigned incorporator, desiring to form a corporation pursuant to the provisions of the Idaho Business Corporation Act, adopts the following articles of incorporation:

ARTICLE ONE: The name of the corporation shall be KB's Bookkeeping, Inc.

ARTICLE TWO: The period of duration of the corporation is perpetual.

ARTICLE THREE: The purpose of the corporation is to engage in any or all lawful business for which corporations may be organized under the Idaho Business Corporation Act.

ARTICLE FOUR: There shall be one class of common stock. The authorized number of shares of common stock without par value is ten thousand (1,000) shares.

ARTICLE FIVE: The address of the corporation's initial registered office in the State of Idaho shall be 110 Main Street Suite 214, Sandpoint, ID 83864-1462. The registered agent shall be Karen L. Britton.

ARTICLE SIX: The number of directors constituting the initial board of directors shall be two; and the name and address of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualify are:

Karen L. Britton 569 Rena Rd Oldtown, ID 83822

David C. Britton 569 Rena Rd Oldtown, ID 83822

ARTICLE SEVEN: The name and address of the incorporator is:

Karen L. Britton 569 Rena Rd Oldtown, ID 83822

Dated: March 22, 2005

Incorporator

IDAHO SECRETARY OF STATE

03/24/2005 05:00

CK: 5328 CT: 187227 BH: 806521

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