

ARTICLES OF INCORPORATION
OF ANDERSON CONSULTING CPA's,
A PROFESSIONAL CORPORATION

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98 JAN 27 PM 2:13
STATE OF IDAHO

The undersigned, a natural person of twenty-one years or more of age, acting as incorporator of a corporation (the "Corporation") under the Idaho Professional Service Corporation Act, adopts the following Articles of Incorporation for the Corporation:

ARTICLE I
NAME OF CORPORATION

The name of the Corporation is Anderson Consulting CPA's, a Professional Corporation.

ARTICLE II
DURATION

The Corporation shall exist perpetually or until dissolved according to law.

ARTICLE III
PURPOSES

Section 1. The Corporation is organized solely for the purpose of conducting the practice of certified public accountancy only through persons holding a license under the laws of Idaho. Such persons shall practice the profession of certified public accountancy in accordance with all rules and regulations regulating the practice of certified public accountancy in the State of Idaho.

Section 2. The Corporation may exercise the powers and privileges now or hereafter conferred upon corporations by Idaho law only in furtherance of and subject to the limitations stated in Section 1.

ARTICLE IV
SHARES

The aggregate number of shares which the Corporation shall have authority to issue is 50,000 shares of common stock having a par value of \$1.00 per share. All voting rights of the Corporation shall be exercised by the holders of the common stock in the manner prescribed by law, with each share of voting common stock being entitled to one vote. All shares of common stock shall be of the same series and shall have equal rights.

IDAHO SECRETARY OF STATE

01/27/1998 09:00
CLERK OF COURT
100.00 - 100.00 OK

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ARTICLE V SHAREHOLDERS

The original shareholders of the Corporation shall be as follows:

Alan C. Anderson	Lamar C. Anderson
145 South 200 West	1805 Jackson Avenue
Burley Idaho, 83318	Burley, Idaho 83318

All shareholders of the Corporation shall be persons duly licensed as certified public accountants under the laws of Idaho.

ARTICLE VI DIRECTORS AND OFFICERS

There shall be two directors and the two directors of the Corporation shall be as follows:

Alan C. Anderson	Lamar C. Anderson
145 South 200 West	1805 Jackson Avenue
Burley Idaho, 83318	Burley, Idaho 83318

The original officers of the Corporation shall be:

<u>President</u>	Alan C. Anderson 145 South 200 West Burley, Idaho 83318
<u>Secretary</u>	Lamar C. Anderson 1805 Jackson Avenue Burley, Idaho 83318

ARTICLE VII MANAGEMENT

The business and affairs of the Corporation shall be managed by the shareholders of the Corporation and the Board of Directors.

The Board of Directors shall be authorized to manage only so much of the business and affairs of the Corporation as shall from time to time be delegated to it by the shareholders by means of Bylaws or agreement or otherwise.

Only directors and officers of the Corporation who are eligible to be shareholders shall exercise any authority with respect to professional decisions and matters relating to the practice of certified public accountancy.

The right to adopt, amend or repeal Bylaws for the Corporation is reserved to the shareholders.

ARTICLE VIII PREEMPTIVE RIGHTS

No holder of common stock of the Corporation shall have any preemptive or preferential rights of subscription to any shares of any class of stock of the Corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the Corporation, issued or sold. The term "convertible obligations" as used herein shall include any notes, bonds or other evidences of indebtedness to which are attached or with which are issued warrants or other rights to purchase stock of the Corporation.

ARTICLE IX REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is 1200 Overland Avenue, Burley, Idaho 83318, and the name of its initial registered agent at such address is Alan C. Anderson.

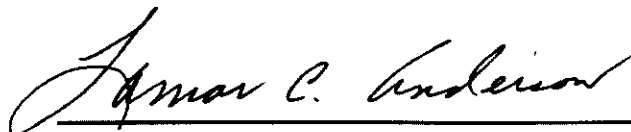
ARTICLE X INCORPORATOR

The names and addresses of the incorporators are:

<u>Name</u>	<u>Address</u>
Alan C. Anderson	145 South 200 West Burley, Idaho 83318
Lamar C. Anderson	1805 Jackson Avenue Burley, Idaho 83318

DATED this 24 day of January, 1998.


Alan C. Anderson


Lamar C. Anderson

STATE OF IDAHO)
 : ss.
COUNTY OF Cassia)

On the 24th day of January, 1998, personally appeared before me Alan C. Anderson and Lamar C. Anderson, who, being by me first duly sworn, declared that they are the persons who signed the foregoing Articles of Incorporation as incorporators, and that the statements contained therein are true.

Karen Johnson
NOTARY PUBLIC
my commission expires
10-15-99

REGISTERED AGENT

The undersigned, being the individual named in Article IX above as the initial registered agent of the Corporation, hereby consents to such appointment.

DATED this 24 day of January, 1998.

Alan C. Anderson
Alan C. Anderson