

State of Idaho

Department of State

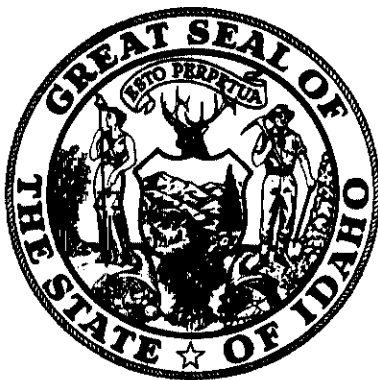
CERTIFICATE OF INCORPORATION OF

DAVID M. CHARLTON, CERTIFIED PUBLIC ACCOUNTANT, CHARTERED

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 28, 1990



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth Babcock*

ARTICLES OF INCORPORATION

DEC 28 2 34 PM '90
SECRETARY OF STATE

OF

DAVID M. CHARLTON, CERTIFIED PUBLIC ACCOUNTANT, CHARTERED

1. The name of the professional services corporation is David M. Charlton, Certified Public Accountant, Chartered.

2. The period of its duration is perpetual.

3. Its purpose is to conduct all lawful types of business which shall include bookkeeping, accounting, tax, business and personal consulting.

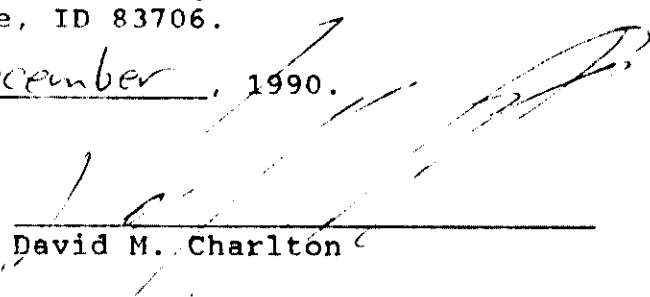
4. It shall have authority to issue 1,000 shares (one thousand shares), all of one class at no par value.

5. The address of its initial registered office is 1475 W. Hays, Suite B, Boise, Idaho 83702. The name of its initial registered agent at such address is David M. Charlton.

6. The number of directors constituting its initial board of directors is one, whose name and address is: David M. Charlton, 3082 S. Crossfield, Boise, Idaho 83706.

7. The name and address of each incorporater is: David M. Charlton, 3082 S. Crossfield, Boise, ID 83706.

DATED This 28th day of December, 1990.



David M. Charlton