



**CERTIFICATE OF INCORPORATION
OF**

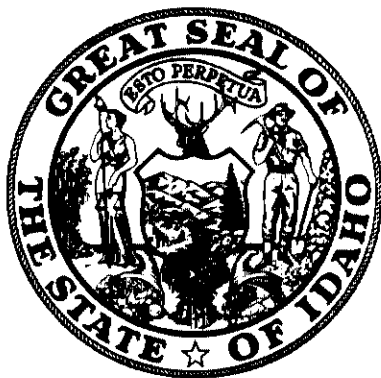
KERRY L. ARMITT, C.P.A., P.A.

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:

January 9, 1989



SECRETARY OF STATE

by: _____

Articles of Incorporation

of

Kerry L. Arritt, C.P.A., P.A.

19 JAN 10 1948

The undersigned, for the purpose of forming a corporation pursuant to the provisions of the Idaho Business Corporation Act and the Professional Service Corporation Act, as enacted by the State of Idaho, adopt the following Articles of Incorporation:

Article 1

Name

The name of the corporation shall be Kerry L. Arritt, C.P.A., P.A.

Article 2

Duration

The corporation shall be a perpetual corporation.

Article 3

Purposes

The purposes of the corporation shall be to render professional accounting services to the public, to invest corporate funds in any type of investments, to own any property necessary for rendering professional services, and to transact any other business which is lawful under the Professional Service Corporation Act, as enacted by the State of Idaho.

Article 4

Capital Stock

The aggregate number of shares which the corporation shall have authority to issue shall be one thousand (1000) shares of common stock, having a par value of Fifty Dollars (\$50.00) per share. No shares of the corporation may be issued to anyone who is not licensed and certified to practice public accounting in Idaho.

Article 5

Registered Office and Registered Agent

The registered office of the corporation shall be 2552 Overland Avenue, Burley, Idaho, and the registered agent of the corporation shall be Kerry L. Arritt.

Article 6

Directors

There shall be one Director constituting the initial Board of Directors and his name and address is Kerry L. Arritt, 1735 Schodde Avenue, Burley, Idaho.

Article 7

Incorporators

The name and address of the incorporator is Kerry L. Arritt, 1734 Schodde, Burley, Idaho.

Kerry L. Arritt
Signed

1-5-89
Date

State of Idaho)
 ss.
County of Cassia)

On this 5th day of January, 1989, before me, the undersigned, a Notary Public in and for said State, personally appeared KERRY L. ARRITT, known to me to be the person whose name is subscribed to the within and foregoing instrument, and acknowledged to me that he executed the same.

(SEAL)

Eva L. Hitt
NOTARY PUBLIC FOR IDAHO
Residing at: Burley, Idaho
My Commission Expires 10-1-94