

**ARTICLES OF INCORPORATION
OF
BETTE JO BERRYMAN, LPA, CHARTERED**

MAR 16
IDAHO SECRETARY OF STATE
03/13/2000 09:00
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1. Name. The name of the corporation is BETTE JO BERRYMAN, LPA, CHARTERED
2. Authorized shares. The aggregate number of shares the corporation is authorized to issue shall be 100,000 all of which shall be common voting stock.
3. Registered office and agent. The registered office of the corporation is 819 W. Pennwood Street, Meridian, Idaho and its registered agent at this address is Bette Jo Berryman
4. Incorporators. The names of the incorporators and their addresses are:

<u>Name</u>	<u>Address</u>
Bette Jo Berryman, LPA	819 W. Pennwood Street Meridian, Idaho 83642
Terry M. Bayless, Sr., CPA	819 W. Pennwood Street Meridian, Idaho 83642

5. Voting Entitlement of Shares

- (a) Shares of capital stock may not be issued to anyone other than a person who is duly licensed or otherwise legally authorized to render the same specific professional service of accounting as those for which the corporation was incorporated. No shareholder of the corporation organized under this act shall enter into a voting trust agreement or any other type agreement vesting another person with the authority to exercise the voting power of any or all of his stock. Only shares are entitled to vote.
- (b) This corporation is not entitled to vote treasury shares. The shares of this Corporation are not entitled to vote if they are owned, directly or indirectly, by a second corporation, domestic or foreign, and this corporation owns, directly or indirectly, a majority of the shares entitled to vote for directors of the second corporation.

(c) Section (b) of this Article does not limit the power of this corporation to vote any share, including its own shares, held by it in a fiduciary capacity.

(d) Redeemable shares are not entitled to vote after notice of redemption is mailed to the holders and a sum sufficient to redeem the shares has been deposited with a bank, trust company, or other financial institution under an irrevocable obligation to pay the holders the redemption price on surrender of the shares.

6. Corporate purpose. The purpose for which this corporation is organized is the purpose of performing accounting functions of any and all lawful business for which corporations may incorporated under the Idaho Professional Service Corporation Act.

7. Board of Directors. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of, its board of directors, subject to any limitation set forth in a shareholder agreement authorized under section 30-1315, Idaho Professional Service Corporation Act. All officers and directors of the corporation shall be licensed to practice accounting in the state of Idaho. The number of directors constituting the initial board of directors shall be two (2), and the names and addresses of the persons to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are:

Name

Bette Jo Berryman, LPA

Address

819 W. Pennwood Street
Meridian, Idaho 83642

Terry M. Bayless, Sr., CPA

819 W. Pennwood Street
Meridian, Idaho 83642

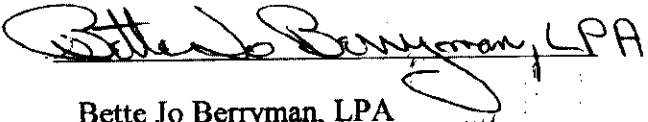
Directors need not be residents of the State of Idaho but must be licensed to practice accounting in the state of Idaho.

8. Terms of Classes or Series of Shares Determined by Board. The board of directors may determine, in whole or in part, the preferences, limitations, and relative rights, within the limits of section 30-1-601, Idaho Code, of (a) or more series within a class before the issuance of any shares of that series. Each series must have preferences, limitations, and relative rights identical with those of other shares of the same series and, except to the extent otherwise provided in the

description of the series, with those of other series of the same class. Before issuing any shares of a class or series created under this section, the corporation shall deliver to the secretary of state for filing articles of amendment, which are effective without shareholder action, that set forth the information required by section 30-1-+03, Idaho Code.

9. Voting. Each outstanding share entitled to vote shall be entitled to one (1) vote on each matter submitted to a vote at a meeting of shareholders. Shareholders do not have the right to cumulate their votes for directors.
10. Indemnification. The corporation shall indemnify the directors and officers of the corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the corporation to provide prior to such amendment.
11. Limitation of Liability. No director shall be liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty except liability for: (i) the amount of a financial benefit received by a director to which he is not entitled; (ii) an intentional infliction of harm on the corporation or the shareholders; (iii) a violation of section 30-1-833, Idaho Code; or (iv) an intentional violation of criminal law.

In witness thereof, we have subscribed these Articles of Incorporation this 10th day of March, 2000.


Bette Jo Berryman, LPA


Terry M. Bayless, Sr., CPA