

ARTICLES OF INCORPORATION

97 JUL -3 AM 9:34

OF

SECRETARY OF STATE
STATE OF IDAHO

RANDY S. BERNHARD, C.P.A., P.A.
(A Professional Corporation)

I, the undersigned, a natural person over the age of eighteen years, do hereby form a professional corporation under the laws of the State of Idaho, as contained in Chapter 13 of Title 30, Idaho Code, entitled "Professional Service Corporation Act," and to that end do hereby certify:

ARTICLE I

NAME

The name of the corporation shall be RANDY S. BERNHARD, C.P.A., P.A.

ARTICLE II

PURPOSES AND POWERS

The purposes for which the corporation is organized are:

A. To engage generally in the professional practice of tax preparing, accounting services, management and computer consulting as the practice of which the same is now or hereafter defined by statute, rule, or regulation;

B. To invest funds in real property, personal property, mortgages, stocks, bonds, or any other types of investments and to own or lease real or personal property necessary for the rendering of such professional services;

C. To engage in such other businesses or professions as may be authorized or permitted by the Professional Service Corporation Act (Chapter 13 of Title 30 of the Idaho Code) and to the extent not inconsistent with the foregoing as may be permitted by the Idaho Business Corporation Act (Chapter 1 of Title 30 of the Idaho Code).

ARTICLE III

DURATION

IDAHO SECRETARY OF STATE

07/03/1997 09:00
CK: 5354 CT: 14107 BH: 17004

The period of duration of the corporation shall be perpetual. 100.00 = 100.00 CORP

#120105

ARTICLE IV

REGISTERED OFFICE AND REGISTERED AGENT

The registered office of said corporation in the State of Idaho shall be located at 2510 Laurie Lane, Twin Falls, Idaho 83301. Randy S. Bernhard, C.P.A., shall be the registered agent at the address set forth above.

ARTICLE V

CORPORATE STOCK

The aggregate number of shares which the corporation shall have authority to issue is 10,000 shares of common stock, all of which shall have no par value.

ARTICLE VI

INCORPORATOR

The name and address of the incorporator is:

NAME	ADDRESS
Randy S. Bernhard	2510 Laurie Lane Twin Falls, ID 83301

ARTICLE VII

MANAGEMENT

The business of the corporation shall be managed by a board of three (3) directors, except that if all of the shares of the corporation are owned beneficially and of record by either one (1) or two (2) stockholders, the number of directors may be less than three (3) but not less than the number of stockholders. Directors need not be shareholders. A director shall hold office for the term for which he was named or elected and until his successor is elected and qualified.

There shall be one (1) director on the initial Board, and he shall be Randy S. Bernhard, C.P.A., who shall serve as a director until his successor is elected and qualified.

ARTICLE VIII

BY-LAWS

The power to adopt, repeal, and amend the By-Laws of the corporation shall be in the stockholder and the By-Laws may be amended, adopted, or repealed by the stockholder.

IN WITNESS WHEREOF, I have hereunto set my hand this 30 day of June, 1997.

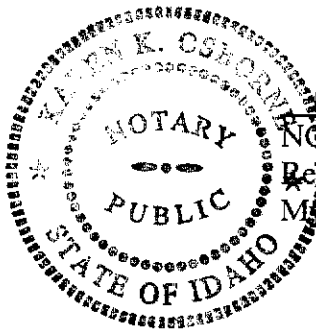


RANDY S. BERNHARD, C.P.A.

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 30 day of June, 1997, before me, the undersigned, a Notary Public in and for said State, personally appeared RANDY S. BERNHARD, C.P.A., known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Karen K. Osborne
NOTARY PUBLIC FOR IDAHO
Residence: Kimberly
My Commission Expires: 3-22-99