State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

CL DAVIS ENTERPRISES, INC. File number C 110272

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.

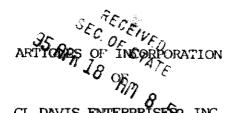
ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: April 18, 1995



Pete of Congruss.
SECRETARY OF STATE

Month Land



RECEIVED SEC. OF STATE

35 APR 11 AM 10 02

The undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following articles of incorporation:

I.

The name of the Corporation is: CL DAVIS ENTERPRISES, INC.

II.

The Corporation is to have perpetual existence.

III.

The Corporation is organized for the purpose of

Managing its own subsidiaries (ie-Ackurate Accounting)
and for the transaction of any or all lawful business
for which corporations may be incorporated under the Idaho
Business Corporation Act.

IV.

The authorized capital of the corporation consists of a single class of stock, the total number of authorized shares is 100 with a par value of \$ ______, and an aggregate par value of \$ ______.

ν.

The holders of shares of stock in this corporation are not entitled to pre-emtive rights to purchase additional shares of stock.

VI.

The address of the initial registered office of the Corporation is 623-6th Avenue South, Names, Idaho 93651-14 ASPEN GROVE ST, NAMPA 83686

 The initial Poard of Directors shall consist of $\underline{\tau_{WO}}$ members and the name and address of the persons who will serve as the directors until the first annual meeting of shareholders or until successors are elected and qualify are:

NAME:	ADDRESS:
Davis, Cindi L.	916 Aspen Grove Street Nampa, ID 83686
Norris, Judy L.	9390 Lake Shore Drive Nampa, ID 83686
	IX
The name and address of the I:	ncorporator is:
NAME:	ADDRESS:
Davis, Cindi L.	916 Aspen Grove Street Nampa, ID 83686
IN WITNESS WHEREOF, the under this	signed has executed this document