

FILED

MAR 13 9 00 AM '98

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
ACCURATE BILLING SOLUTIONS, INC.

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

ARTICLE I.
NAME OF THE CORPORATION

The name of the corporation is ACCURATE BILLING SOLUTIONS, INC.
("Corporation").

ARTICLE II.
DURATION

The Corporation shall have perpetual existence.

ARTICLE III.
PURPOSES OF THE CORPORATION

The Corporation is organized to engage in the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporations Act.

ARTICLE IV.
SHARES

The class, aggregate number and par value per share of the shares which the Corporation is authorized to issue are as follows:

<u>Class</u>	<u>Number</u>
Common	100

IDAHO SECRETARY OF STATE
03/13/1998 09:00
Par Value Per Share \$99

1 @ 100.00 = 100.00 CORP

None

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ARTICLE V.

INITIAL REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is 5303 S. Five Mile Road, Boise, Idaho 83709 and the name of its initial registered agent at such address is Patricia K. Tuttle.

ARTICLE VI.

INITIAL BOARD OF DIRECTORS

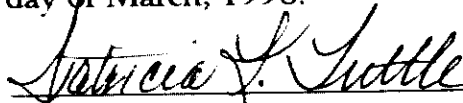
The number of Directors constituting the initial Board of Directors of the Corporation is Two (2) and the names and addresses of the persons who are to serve as the initial Directors are:

NAME	ADDRESS
Robert L. Tuttle	5303 S. Five Mile Road, Boise Idaho 83709
Patricia K. Tuttle	5303 S. Five Mile Road, Boise Idaho 83709

**ARTICLE VII.
INCORPORATOR**

The name and address of the incorporator is Patricia K. Tuttle, 5303 S. Five Mile Road, Boise Idaho 83709.

DATED this 11 day of March, 1998.


Patricia K. Tuttle