State of Idaho

Department of State

CERTIFICATE OF INCORPORATION
OF

ACCOUNT RESOURCE SERVICES, INC. File number C 115155

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: May 31, 1996



Pite D Enaveusa SECRETARY OF STATE

By Cara Seike

ARTICLES OF INCORPORATION OF

ACCOUNT RESOURCE SERVICES, INC. May 31 9 48 MM '96

. S.

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, acting as incorporator of a corporation under the tdaho Business Corporation Act, adopts the following Articles of Incorporation such corporation:

I.

The name of the corporation shall be Account Resource Services, Inc.

II.

The corporation shall exist in perpetuity.

III.

The address of the initial registered office of this corporation shall be 6003 Overland Road, Suite 104, P.O. Box 16467, Boise, Idaho, 83715 and the name of the initial registered agent at that address shall be Claudia D. Sabatino.

IV.

The purposes for which this corporation is organized are the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

v.

The business of this corporation shall be managed and conducted by a board of directors of not fewer than four (4) or more than seven (7) members. The number of directors constituting the initial board of directors shall be four (4), and the names and addresses for the persons to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are:

<u>Name</u>	Address
Claudia D. Sabatino	709 Pueblo Street Boise, Idaho 83702
Dominic J. Sabatino	709 Pueblo Street Boise, Idaho 83702
Gaylene J. Sabatino	9629 W. Edna Street Boise, Idaho 83704 IDAHO SECRETARY OF STATE
Carol J. Wing	### 15/30/1996 0900 66555 8941 Holbrowk Avenue Boise, Idaho 8% 40/25 (1574 67192
ARTICLES OF INCORPORATION - P. 1	CORP 1@ 100.00= 100.00 EXPEDITE C 10 20.00= 20.00

- A. The aggregate number of shares which this corporation shall have authority to issue shall be 100,000 shares of common stock having no par value.
- B. The holders of the common stock shall have unlimited voting rights, except that votes may not be cumulated. Shareholders shall not have preemptive rights.

VII.

Indemnification of Directors, Officers, Employees or Agents

Right to Indemnification. Each person who was, Section 1. or is threatened to be made a party to or is otherwise involved (including, without limitation, as a witness) in any actual or threatened action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that she or he is or was a director or officer of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans, whether the basis of such proceeding is alleged action in an official capacity as a director, officer, or employee or agent or in any other capacity while serving as a director, officer, employee or agent, shall be indemnified and held harmless by the corporation, to the full extent permitted by applicable law as then in effect, against all expenses (including attorney's fees), judgments, fines and amounts paid in settlement, actually and reasonably incurred by such person in connection with such action, suit or proceeding if she or he acted in good faith and in a manner she or he reasonably believed to be in or not opposed to the best interests of the corporation, and , with respect to any criminal action or proceeding, had no reasonable cause to believe her or his conduct was unlawful, and such indemnification shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of his or her heirs, executors and administrators; provided, however, that with respect to proceedings seeking to enforce rights to indemnification, the corporation shall indemnify any such person seeking indemnification in connection with a proceeding (or part thereof) initiated by such person only if such proceeding (or part thereof) was authorized by t he board of directors of the corporation. The right to indemnification conferred in this corporation. The right to indemnification conferred in this Section 1 shall be a contract right and shall include the right to be paid by the corporation the expenses incurred in defending any such proceeding in advance of its final disposition; provided, however, that the payment of such expenses

in advance of the final disposition of a proceeding shall be made only upon delivery to the corporation of an undertaking, by or on behalf of such director or officer, to repay all amounts so advanced if it shall ultimately be determined that such director or officer is not entitled to be indemnified under this Section 1 or otherwise.

Section 2. <u>Nonexclusivity of Rights</u>. The right to indemnification and the payment of expenses incurred in defending a proceeding in advance of its final disposition conferred in this article shall not be inclusive of any other right which any person may have or hereafter acquire under any statute, provision of the Articles of Incorporation, Bylaws, agreement, vote of shareholders or disinterested directors or otherwise.

VIII.

The name and address of the incorporator is as follows:

Name Address

Claudia D. Sabatino 709 Pueblo Street Boise, Idaho 83702

IN WITNESS WHEREOF, I have hereunto set my hand this 30 th day of 1996.

(Name)

STATE OF IDAHO) ss. County of Ada)

On this 30th day of 1/A4, 1996, before me, a Notary Public in and for said county and state, personally appeared Notary N

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

Notary Public for Idaho Residing at Boise, Idaho

My commission expires: 3-28-02

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