



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

REES M. TAYLOR, CERTIFIED PUBLIC ACCOUNTANT, P.A.

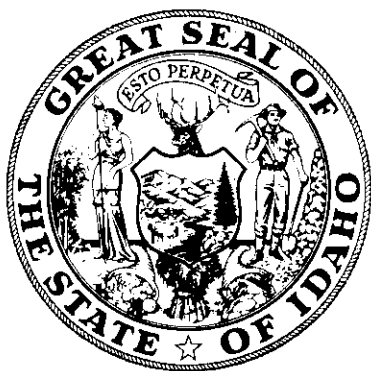
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

REES M. TAYLOR, CERTIFIED PUBLIC ACCOUNTANT, P.A.

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 22, 1984**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Denise Hailer*

ARTICLES OF INCORPORATION

ARTICLE I

Name: The name of this professional service corporation shall be REES M. TAYLOR, CERTIFIED PUBLIC ACCOUNTANT, P.A.

ARTICLE II

Duration: The duration of this professional service corporation shall be perpetual.

ARTICLE III

Business Purpose: This corporation is organized for the purpose of rendering public services in the practice of certified public accountancy and allied professional matters.

ARTICLE IV

Stock: This corporation shall have the authority to issue fifty thousand (50,000) shares of common stock without par value. There shall be no other classes of stock.

ARTICLE V

Initial Office: The initial office of this corporations shall be at 2012 South Eadleson Road, Boise, Idaho 83705.

ARTICLE VI

Registered Agent and Address: The registered agent of this corporation, upon whom service may be made, shall be Fred R. Seipold, Attorney at Law. Mr. Seipold's address is 5255 Overland, Boise, Idaho 83705.

ARTICLE VII


Director(s): The intial director of the corporation shall be Rees M. Taylor whose address is 2012 S. Eagleson Rd., Boise, Idaho 83705. Mr. Taylor shall serve as director until the first annual meeting or until such time as a duly qualified successor is elected by the shareholder(s).

ARTICLE VIII

Incorporator: The incorporator of REES M. TAYLOR, CERTIFIED PUBLIC ACCOUNTANT, P.A. is Rees M. Taylor whose address is 2012 S. Eagleson Rd., Boise, Idaho 83705.

ARTICLE IX

Fiscal Period: The fiscal reporting year for this corporation shall be January 1 through December 31.


Rees M. Taylor

STATE OF IDAHO)
)
COUNTY OF ADA)

Subscribed and acknowledged before me this 21st day of May, 1984 in Boise, Idaho by Rees M. Taylor.


Notary Public

My commission expires: life.