

State of Idaho

Department of State

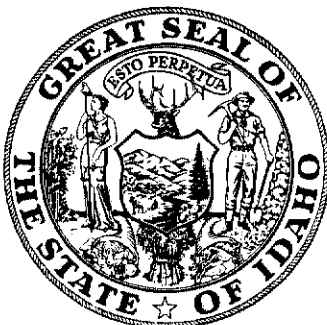
CERTIFICATE OF INCORPORATION OF

F-1 ACCOUNTING SYSTEMS, INC.
File number C 111372

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: July 14, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Cara Sikel*

JUL 14 4 27 PM '95

SECRETARY OF STATE
STATE OF IDAHO
**ARTICLES OF INCORPORATION
OF
F-1 ACCOUNTING SYSTEMS, INC.**

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, for the purpose of forming a corporation under the Idaho Business Corporation Act, Title 30, Chapter 1, Idaho Code, does hereby certify, declare, and adopt the following Articles of Incorporation:

I.

The name of the Corporation shall be F-1 ACCOUNTING SYSTEMS, INC.

II.

The nature of the business, or the object or purpose to be transacted, promoted, or carried on by the Corporation, is:

- (1) To set up computer accounting systems;
- (2) To provide bookkeeping services on a contract basis; and
- (3) To transact any other lawful business for which a corporation may be incorporated under the Idaho Business Corporation Act.

III.

The aggregate number of shares which the Corporation shall have the authority to issue is one hundred thousand (100,000) shares of no-par value common stock. Said shares shall be of one class only.

ARTICLES OF INCORPORATION - 1.

IDAHO SECRETARY OF STATE

7/17/95 9:00:00 AM
Customer # 15311
IVC960002721 16384

CORPORATION PROFIT

1 @ 100.00 = 100.00

IV.

The Corporation is to have a perpetual existence.

V.

The business of the Corporation shall be managed by its Board of Directors, each of whom shall be at least eighteen (18) years of age. The number of directors of the Corporation shall be set forth in the Bylaws in a manner not prohibited by law. Until so changed, the number of directors shall be two (2). The directors need be neither stockholders of the Corporation, nor residents of the state of Idaho.

The names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders, or until their successors are elected and qualified, are as follows:

<u>Name</u>	<u>Address</u>
STEVEN ERIC KONKOL	7782 W. Grubstake Boise, Idaho 83709
KATHERYN EILEEN KONKOL	7782 W. Grubstake Boise, Idaho 83709

VI.

The private property of the stockholders shall not be subject to the payment of corporate debts.

VII.

The Corporation shall have the authority, in accordance with Idaho State law, to indemnify each director or officer, or any person who may have served at its request as a director or officer of another corporation in which it has shares of capital stock or of which it is a creditor, against expenses actually and necessarily incurred by him in connection with the defense of any action, suit, or proceeding in which he is made a party by reason of being or having been a director or officer of the Corporation or of such other corporation (whether or not he continues to be a director or officer at the time of incurring such expense) except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for negligence or willful

misconduct in the performance of his duty as such director or officer. Such indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, agreement, vote of stockholders, or otherwise.

The Corporation shall have the right to defend and to incur reasonable expenses in the defense of any such actions, suits, or proceedings brought against any such director, officer, or person. Wherever in this section a director or officer is referred to, such reference shall include his or her personal representatives, executors, and administrators.

VIII.

Meetings of the stockholders may be held outside the state of Idaho if the Bylaws so provide. Subject to any provision contained in any statute, the books of the Corporation may be kept outside the state of Idaho at such place or places as may be designated from time to time either by the Board of Directors or in the Bylaws of the Corporation. Election of directors need not be by ballot unless the Bylaws of the Corporation shall so provide.

IX.

The Corporation reserves the right to amend, alter, change, or repeal any provision herein contained in the manner now or hereafter prescribed by statute and all rights conferred upon stockholders herein are granted subject to this reservation.

X.

The name and place of residence of the incorporator is as follows:

STEVEN ERIC KONKOL
7782 W. Grubstake
Boise, Idaho 83709

XI.

The registered office of this Corporation in the state of Idaho shall be at number 1111 South Orchard Road, Suite 228, in the city of Boise, Idaho, or such other place within the county of Ada

as the Board of Directors may hereafter determine. The name of the registered agent at such address is STEVEN ERIC KONKOL.

DATED this 13th day of July, 1995.

Steven E. Konkol
STEVEN E. KONKOL
Incorporator

STATE OF IDAHO)
) ss.
County of Ada)

On this 13th day of July, 1995, before me, the undersigned Notary Public in and for the state, personally appeared Steven E. Konkol, 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.

B. J. L.
Notary Public for Idaho
Residing at Boise, Idaho

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