

Department of State.

**CERTIFICATE OF INCORPORATION
OF**

BANTZ AND SUTT, P.C.A.'S, P.A.

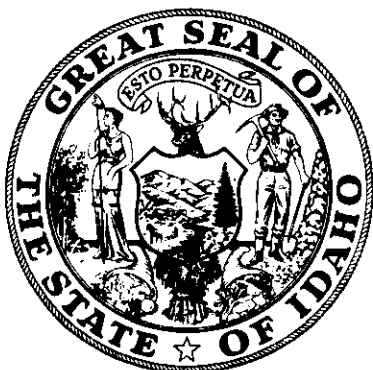
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of Articles of Incorporation for the incorporation of _____

BANTZ AND SUTT, P.C.A.'S, 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 _____ March 24 _____, 1998.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF INCORPORATION
OF BANTZ and SMITH, C.P.A.'S, P.A.
A PROFESSIONAL SERVICE CORPORATION
SECRETARY OF STATE

We, the undersigned, of full legal age, acting as Incorporator according to the laws of the State of Idaho, and for that purpose execute these Articles of Incorporation in triplicate.

ARTICLE I. NAME

(a) The name of this corporation shall be BANTZ and SMITH, C.P.A.'S, P.A.

(b) In addition this name complies with the requirements of Idaho's Professional Service Act.

(c) Furthermore, the persons who are appointed to act as first directors of the corporation, whose names and addresses appear in Article VI are licensed persons to perform professional services as defined by Idaho's Professional Service Act.

Purposes: The nature of the business of the corporation and its objectives are:

(a) Primarily to engage in the specific business of the practice of accounting and auditing as a Certified Public Accountant Corporation.

(b) To engage generally in the practice of a Certified Public Accountant Corporation as the same is now or hereafter defined by statute, rule and regulation, and in connection therewith to own property, to enter into contracts, and to transact any lawful business related thereto.

(c) To engage in no other business, except that of accounting and auditing but this shall not prohibit BANTZ and SMITH, C.P.A.'S, P.A. from investing its funds in real estate, personal property, mortgages, stocks, bonds,

insurance, or any other type of investments.

Powers: In addition to the powers as are now or which may hereafter be expressly provided by the laws of the State of Idaho, the corporation shall have the following powers:

(a) To sue and be sued, complain and defend, in its corporate name.

(b) To have a corporate seal which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed or affixed in any manner reproduced.

(c) To purchase, take, receive, lease or otherwise acquire, own, hold, improve, use and otherwise deal in and with, real or personal property, or any interest therein, wherever situated.

(d) To sell, convey, mortgage, pledge, lease, exchange, transfer or otherwise dispose of all or any part of its property and assets.

(e) To lend money to its employees, officers and directors. No loans shall be made by the corporation to its officers or directors, unless first approved by the holders of 2/3rds of the voting shares and no loans shall be made by the corporation secured by its shares.

(f) To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge or otherwise dispose of, and otherwise use and deal in and with, shares or other interests in, or obligations of, other domestic or foreign corporations, associations, partnerships or individuals or direct or indirect obligations of the United States or of any instrumentality thereof.

(g) To enter into joint ventures or other business ventures with

individuals, partnerships or other corporations, to form other corporations, and to supply credit to and guarantee the obligations of said persons, partnerships, or other corporations so long as such activities are related to those of the practice of accounting and auditing.

(h) To make contracts, guarantees, and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds and other obligations and secure any of its obligations by mortgage or pledge of all or any of its property, franchises and income.

(i) To lend money for its corporate purposes, invest and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.

(j) To conduct its business, carry on its operations, and have offices and exercise the powers granted by this Act in any state, territory, district or possession of the United States, or in any foreign country.

(k) To make and alter By-Laws, not inconsistent with its Articles of Incorporation, or with the laws of this state, for the administration and regulation of the affairs of the corporation.

(l) To make donations for the public welfare or for charitable, scientific or educational purposes; and in time of war to make donations in aid of war activities.

(m) In time of war, to transact any lawful business in aid the United States in the prosecution of the war.

(n) To indemnify any director or officer or former director or officer of the corporation, or any person who may have served at its request as a director or officer of another corporation in which its own shares of capital stock or of which it is a creditor, against expenses actually and reasonably incurred by him

in connection with the defense of any action, suit or proceeding, civil or criminal, in which he is made a party by reason of being or having been such director or officer, except in relation to matters as to which he shall be adjudged in such action, suit or proceeding to be liable for negligence or misconduct in the performance of duty to the corporation; and to make any other indemnification that shall be authorized by the Articles of Incorporation or by any bylaw or resolution adopted by the shareholders after notice.

(o) To elect or appoint officers and agents of the corporation, and define their duties and fix their compensation.

(p) To pay pensions and establish pension plans, pension trusts, profit-sharing plans for any or all of its directors, officers and employees, as well as establish stock bonus plans, stock option plans and other incentive aids.

(q) To cease its corporate activities and surrender its corporate franchise.

(r) To have and exercise all powers necessary or convenient to effect any or all of the purposes for which the corporation is organized.

(s) To do any and all things herein set forth to the same extent as natural persons might and could do, and in any part of the world, as principals, agents, brokers, solicitors, adjusters, representatives or otherwise, and either alone or in company with others.

(t) To make any tax elections now or hereafter authorized.

(u) To become a party or agreements among all or a majority of the shareholders, which agreements may provide, among other things, for redemption of stock.

ARTICLE III. DURATION

The duration of the existence of the corporation shall be perpetual.

ARTICLE IV. REGISTERED OFFICE

The address of the corporations's initial registered office shall be 870 N. Linder, Meridian, Idaho 83642, and the name of the corporation's initial registered agent at such address is KENNETH D. BANTZ.

ARTICLE V. CAPITAL AND LIABILITIES

Section 5.1 Authorized: The authorized capital stock of the corporation is 5,000 shares of common stock of \$1.00 par value.

Section 5.2 Paid In: The corporation will not commence business until consideration of the value of at least \$500.00 has been received for the issuance of its shares.

Section 5.3 Incorporator's Name and Address: The name and address of the incorporator of this corporation is as follows: KENNETH D. BANTZ, 5127 Bainbridge, Boise, Idaho 83701.

Section 5.4 Initial plan for Stock Issuance: The Board of Directors is authorized to accept subscriptions and issue 5,000 shares of common stock at a price up to \$40.00 per share, the exact amount to be established by the Board of Directors, to be paid in money and other property. The maximum amount to be received by the corporation in consideration of the stock to be issued pursuant to this plan shall be \$200,000.00. This authorization is deemed to be a plan adopted pursuant to Section 1244 of the Internal Revenue Code of 1954 and shall expire within two (2) years after the adoption of these Articles. Such other action shall be taken by the corporation as shall qualify the stock offered and issued under this plan as Section 1244 stock, as such term is defined in the Internal Revenue Code and Regulations issued thereunder.

Section 5.5 Post Plan Issuances: Subject to any preemptive rights provided in Section 5.7, and stock not issued pursuant to the plan adopted in Section 5.4, and stock authorized in excess of the initial shares authorized in Section 5.1,

may be issued by the Board of Directors from time to time for such consideration in labor, services, money or property as may be fixed by the Board of Directors.

Section 5.6 Fully Paid Nonassessable: No stock shall be issued for less than par no until fully paid. After fully paying for their shares, the shareholders shall not be liable for any further cost or assessment.

Section 5.7 Preemptive Rights: No shareholder shall have a preemptive right to acquire unissued shares of this corporation.

Section 5.8 Surrender for Cancellation: The corporation may redeem for cancellation a portion or all of the shares held by less than all of the shareholders upon such terms and conditions as may be approved by the affirmative vote of the holders of 2/3rds of the shares entitled to vote thereon, unless any class of shares is entitled to vote thereon as a class, in which event the proposed surrender shall be adopted upon receiving the affirmative vote of the holders of 2/3rds of the shares of each class of shares entitled to vote thereon as a class and of the total shares entitled to vote thereon. In order to obtain the necessary vote on the redemption and cancellation of shares, authorized herein, the corporation shall follow the procedure to amend Articles of Incorporation as presently codified in the Idaho Code.

Section 5.9 Limitation on Transfers: No stock in this corporation shall be transferred to any person contrary to the provisions of the Idaho Code pertaining to Professional Corporations and subject to any agreement then in effect among a part of all of the shareholders, or in effect among a part of all of the shareholders and the corporation. The corporation shall not be liable for any prohibited transfer if it had no notice of the agreement prior to the transfer.

Section 5.10 Personal Liability: The property of shareholders of this corporation shall not be subject to the payment of the debts of this corporation except to the extent so provided by the Professional Corporations Act.

ARTICLE VI. MANAGEMENT

Section 6.1 Board of Directors: This corporation shall be managed by a Board of Directors of at least one Director, the number of which shall be fixed by the By-Laws.

Section 6.2 Original Directors: The names and post office addresses of the Directors selected to serve as such until the first annual meeting or until their successors are chosen and qualified, are as follows:

KENNETH D. BANTZ

GORDON C. SMITH

870 N. Linder
Meridian, Idaho
83642

Section 6.3 Conflict of Interests: No contract or other transaction between the corporation and any other corporation shall be affected or invalidated by the fact that any one or more of the directors of this corporation is or are interested in, or is a director or officer or are directors or officers of such other corporation, and director or directors, individually or jointly, may be a party or parties to or may be interested in any contract or transaction of this corporation or in which this corporation is interested. No contract, act or transaction of this corporation with any person or persons, firm or association, shall be affected or invalidated by the fact that any director or directors of this corporation, is a party or are parties to or interested in such contract, act or transaction or in any way connected with such person or persons, firm or association, and each and every person who may become a director of this corporation is hereby relieved from any liability that might otherwise exist from contracting with the corporation for the benefit of himself or any firm or corporation in which he may be in any wise interested.

ARTICLE VII. MEETINGS

Section 7.1 Annual Meetings: The annual meetings of shareholders and directors shall be held at such time and at such place as may be provided in the By-Laws.

Section 7.2 Special Meetings: Special meetings of shareholders and Directors may be held upon such notice and at such time and place as may be provided by the By-Laws. The Board of Directors may meet and transact business of this corporation at any place within or without the State of Idaho.

Section 7.3 Approval of Minutes and Resolutions: Minutes or resolutions approved in writing by all of the shareholders or by all of the directors shall be valid and effectual as if they had been passed or adopted at a meeting of the shareholders or of the directors duly called and constituted.

ARTICLE VIII. BY-LAWS

The Board of Directors shall have authority to make and alter the By-Laws subject to the power of the shareholders to amend and repeal them. The Board of Directors shall not make or alter any By-Laws fixing their compensation, qualifications, classifications or terms of office. No amendment to the By-Laws shall be made that alters or removes any provision for the protection of the minority shareholders without their approval.

ARTICLE IX. AMENDMENTS

This corporation reserves the right to amend, alter, change, add to, or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter prescribed by the statutes of the State of Idaho. All rights and powers conferred by these Articles of Incorporation are granted, subject to this reservation. No amendment to these Articles shall be made that alters or removes any provision for the protection of minority shareholders without their consent.


KENNETH D. BANTZ

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

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