

# State of Idaho

## Department of State

### CERTIFICATE OF INCORPORATION OF

BROWN AND SAUER, ACCOUNTANTS, CHARTERED PROFESSIONAL ASSOCIATION

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 \_\_\_\_\_

BROWN AND SAUER, ACCOUNTANTS, CHARTERED PROFESSIONAL ASSOCIATION,

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: *February 2, 1981*



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: \_\_\_\_\_

FEB 2 8 45 AM '81  
SECRETARY OF STATE

ARTICLES OF INCORPORATION  
OF  
BROWN AND SAUER, ACCOUNTANTS,  
CHARTERED PROFESSIONAL ASSOCIATION

We, the undersigned, natural persons over the age of 18 years who are all citizens of the United States of America, residents of the State of Idaho, and licensed to practice accounting in the State of Idaho, in order to form a Corporation for the purposes hereinafter stated, pursuant to the Professional Service Corporations Act of the State of Idaho, Idaho Code Title 30, Chapter 13, do hereby certify as follows:

1. NAME. The name of the corporation is Brown and Sauer, Accountants, Chartered Professional Association.

2. PURPOSES. The purpose or purposes for which the Corporation is formed are as follows:

To engage in and carry on the practice of accounting, to carry on such practice only through officers, employees, and agents who are duly licensed and authorized to render professional accounting services through licensing with the State of Idaho and admission to practice as legally provided by the State of Idaho to own, hold title to, use, convey, mortgage, sell, pledge, and otherwise employ and invest in real estate, mortgages, stocks, bonds, or any other type of investments, and any and all types and kinds of personal property necessary for the rendering of professional accounting services; to comply at all times with the provisions of Idaho Code Title 30, Chapter 13, as presently enacted and as may be hereafter amended or superseded by any other statute.

In general to carry on any business in connection therewith and incident thereto not forbidden by the laws of the State of Idaho and with all the powers conferred upon corporations by the laws of the State of Idaho.

3. OFFICE. The location of the first registered office is 115 North Clark Street, Rigby, Idaho, 83442.

The post office address of the first registered office is P. O. Box 407, Rigby, Idaho, 83442.

4. REGISTERED AGENT. The registered agent shall be Keneth L. Brown located at 115 North Clark Street, Rigby, Idaho, 83442, whose post office address is P. O. Box 407, Rigby, Idaho, 83442.

5. PERPETUAL EXISTENCE. The corporation is to have perpetual existence.

6. AUTHORIZED CAPITAL STOCK. The aggregate number of shares which the corporation shall have authority to issue is twenty-five thousand common shares, each having a par value of One (\$1.00) per share.

7. VOTING. Each shareholder of record shall have one vote for each share of stock standing in his name on the books of the corporation.

8. INCORPORATORS. The name and place of residence of each incorporator and the number of shares subscribed by him are as follows:

Lee E. Sauer	Route 1 Box 58 Rigby, ID 83442	One (1) Share
Keneth L. Brown	Route 2 Box 90-M Rigby, ID 83442	One (1) Share

9. CONDITIONS OF OWNERSHIP OF SHARES. (a) The Corporation shall not issue any stock to any person who is not duly licensed or otherwise legally authorized to render professional accounting services in the State of Idaho.

(b) No shareholder of the Corporation shall enter into a voting trust agreement or any other type of agreement vesting another person with authority to exercise the voting power of any or all of his stock unless such other person is duly licensed or otherwise legally authorized to render professional accounting services in the State of Idaho.

(c) If any officer, shareholder, agent or employee of the Corporation who has been rendering professional service to the public becomes legally disqualified to render such professional services within this State, or is elected to a public office or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall sever all employment with, and financial interest in, this Corporation forthwith.

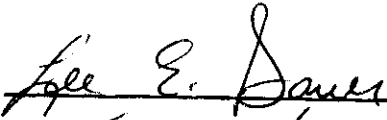
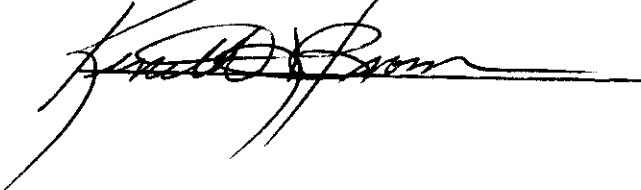
(d) No shareholder of this Corporation may sell or transfer his shares in said corporation except to another individual who is eligible to practice accounting in the State of Idaho, and such sale or transfer may be made only after the same shall have been approved, at a stockholders meeting especially called for such purpose, by such proportion, not less than a majority, of the outstanding stock as may be provided in the By-Laws of the Corporation.

(e) No shareholder shall as such have any preemptive or other preferential right to subscribe for, purchase, or receive any shares of stock of the Corporation which it may issue or sell, whether out of the number of shares acquired by the Corporation after the issuance thereof, nor shall any shareholder as such have any preemptive or other preferential right to subscribe for, purchase, or receive any bonds, debentures, or other obligations or securities which the Corporation may issue or sell which are convertible into, or exchangeable for, stock, or to which shall be attached or appertain any option or warrant or other instrument which shall confer upon the holders or owner of such obligation or security the right to subscribe for, purchase, or receive from the Corporation any shares of its capital stock.

10. BOARD OF DIRECTORS. The names and addresses of the initial Board of Directors are as follows:

Lee E. Sauer	Route 1 Box 58 Rigby, Idaho 83442
Keneth L. Brown	Route 2 Box 90-M Rigby, Idaho 83442
Pamela Sauer	Route 1 Box 58 Rigby, Idaho 83442
Gloria Brown	Route 2 Box 90-M Rigby, Idaho 83442


IN WITNESS WHEREOF, we have hereunto set our hands and seals in triplicate originals this 29th day of January, 1981.

STATE OF IDAHO            )  
                                  ):  ss  
County of Jefferson    )

On this 29th day of January, 1981, before me, the undersigned, a Notary Public in and for said State, personally appeared Lee E. Sauer and Keneth L. Brown, known to me to be the persons whose names are subscribed to the foregoing instrument and acknowledged to me that they executed the same.

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

  
\_\_\_\_\_  
Notary Public for Idaho  
Residing at Rigby, Idaho  
Lifetime Commission