



Department of State.

**CERTIFICATE OF AMENDMENT
OF**

LARRY B. WHITE, CPA, P.A.

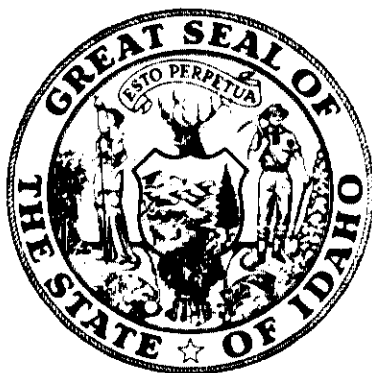
I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of

LARRY B. WHITE, CPA, P.A.

duly signed and verified 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
Amendment to the Articles of Incorporation and attach hereto a duplicate original of the Articles
of Amendment.

Dated February 11, 19 88



Pete T. Cenarrusa

SECRETARY OF STATE

[Signature]
Corporation Clerk

RESTATED
ARTICLES OF INCORPORATION
of
LARRY B. WHITE, CPA, P.A.

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KNOW ALL MEN BY THESE PRESENTS: That the undersigned, being a natural person or persons of full age and citizen or citizens of the United States of America, in order to form a corporation for the purposes hereinafter stated, pursuant to the laws of the State of Idaho, do hereby certify as follows. The following sets forth without change the Articles as heretofore amended.

ARTICLE I

The name of the corporation shall be LARRY B. WHITE, CPA, P.A.

ARTICLE II

The corporation shall be perpetual in existence.

ARTICLE III

The purposes for which said corporation is formed are, to the extent permitted by the Professional Service Corporation Act of the State of Idaho as defined in Chapter 13, Title 30, Idaho Code, as amended:

A. To engage in the general practice of accounting as a Certified Public Accountant, to prepare individual, partnership, corporation and fiduciary income taxes and to engage generally in the practice of taxation, estate planning, auditing, bookkeeping, financial statement preparation, and financial planning and to do all things connected with any of the foregoing or in any way

appertaining thereto, included but not limited to each of the aforesaid and each of the following purposes.

B. To act as a contractor for the construction, repairing, and remodeling of buildings, and for the improvement of real estate, and the doing of any and all other business and contracting incidental thereto, or connected therewith, and the doing and performing of any and all acts or things necessary, proper, or convenient for or incidental to the furtherance thereof; so long as the same relates to the providing of professional services or allied professional services as defined in the Professional Service Corporation Act of the State of Idaho.

C. To enter into contracts or obligations of any type or kind essential, necessary, convenient or proper to the transaction of its ordinary business affairs, or for any of the objects and purposes of the corporation. To appoint agents, subagents, and salesmen, and to enter into all necessary contracts with agents, subagents, salesmen and dealers.

D. To acquire by purchase or lease, or otherwise, real property and interests in real property so acquired. To erect or cause to be erected on any real property owned, held or occupied by the corporation, buildings or other structures with their appurtenances, and to rebuild, enlarge, alter, repair or improve any buildings or other structures now or hereafter erected on any real property so owned, held or occupied. To mortgage, sell, lease or otherwise dispose of any real property or interests in

real property and in buildings or other structures at any time owned or held by the corporation.

E. To receive, acquire, hold, purchase, dispose of, convey, mortgage and lease personal property. To dispose of, sell, lease and assign, transfer, mortgage or convey any rights, privileges, franchises, or other personal property of the corporation other than its franchise of being a corporation, and to acquire, purchase, guarantee, hold, mortgage, own, vote, sell, pledge, or otherwise dispose of and deal in shares of stock of the corporation.

F. To generally engage in the business of buying, selling, or otherwise dealing in notes, open accounts or other similar evidences of debt, and any and all other forms of real, personal or mixed property and choses in action, arising out of the professional services of the corporation. To receive and accept transfers, pledges, mortgages, and conditional sales contracts and to deal with the same as owner, lender, assignee, factor, or otherwise as a means of security or of recovering money or property advanced, invested or loaned. To conduct investigations and credit or business researches; and to repossess by legal process or otherwise for the enforcement of any property rights, liens or interest in property.

G. To borrow money and otherwise incur indebtedness without limit as to amount, and to draw, make, accept, endorse, transfer, assign, guarantee, execute, and issue loans, debentures, notes, checks, drafts, bills of exchange, negotiable

instruments, and all other instruments for the payment of money, negotiable or non-negotiable, and whether secured or unsecured.

H. To conduct business in this state, other states, the District of Columbia, territories or colonies of the United States and in foreign countries, and to have one or more offices and places of business, whether in or out of this state, and to acquire, receive, purchase, lease, mortgage, dispose of and convey real or personal property situated therein.

I. To acquire the good will, rights, and property and the whole or any part of the assets, tangible or intangible, and to undertake or in any way assume the liabilities of any professional person, firm, association or organization. To pay for said good will, rights, property and assets with cash, the stock of this corporation or bonds of this corporation or otherwise, or by undertaking the whole or any part of the liabilities of the transferor. To hold or in any manner to dispose of the whole or any part of the property so acquired; and to conduct in any lawful manner the whole or any part of any business so acquired, and to exercise all powers necessary or convenient in the conduct and management of such business.

J. To apply for, purchase, register, or in any manner to acquire, and hold, own, use, operate and introduce and to sell, lease, assign, pledge, or in any manner dispose of any and all inventions, improvements, processes, labels, designs, brands or other rights associated with the business, and to work, operate or develop the same.

K. To purchase, insofar as the same may be done without impairing the capital of the corporation, except as otherwise permitted by law, and to hold, pledge and reissue shares of its own capital stock; provided that such stock, while so acquired and held, shall not be entitled to vote nor to receive dividends.

L. To have, exercise and enjoy all of the powers now or hereafter granted to professional service corporations, organized under the laws of the State of Idaho, and particularly all of the powers and privileges granted to corporations by Chapter 13, Title 30, Idaho Code, and such additional powers and privileges as shall be granted pursuant to provisions of Chapter 15, Title 54, Idaho Code, and any present and future amendments to such chapters and titles as set forth herein and any other applicable sections of the Idaho Code, and to do any act or thing necessary or convenient for the transaction of the aforementioned business purposes and the carrying into effect of any and all of the aforesaid objects and purposes.

M. All of the foregoing provisions of this Article III are to be construed both as objects and powers, and it is hereby expressly provided that the enumeration herein of specific objects and powers shall not be held to limit or restrict in any manner the general powers of the corporation; provided, however, that nothing herein contained shall be deemed to authorize or permit the corporation to carry on any business or to exercise any power or to do any act which professional service

corporations formed under the laws of the State of Idaho may not carry on or do at the time. The purposes, objects and powers specified in each of the paragraphs of this Article III of these Articles of Incorporation shall, except as otherwise provided, in no way be limited or restricted by reference or inference from the terms of any other clause or paragraph in this Article, or of any other provision of these Articles of Incorporation.

ARTICLE IV

The amount of capital stock of this corporation shall be 100,000 shares of the par value of \$1.00 each. All of the shares of stock of the corporation shall be common, nonpreferred stock, and nonassessible, and all of the shares shall be entitled to vote. The corporation may not issue any of its captial stock to anyone other than an individual who is duly licensed as a Certified Public Accountant as defined in Chapter 2, Title 54, Idaho Code, or otherwise legally authorized to render the same specific professional services or allied professional services pursuant to the laws of the State of Idaho. No shareholder shall enter into a voting trust agreement or any other type of agreement vesting another person with the authority to exercise the voting power of any of his stock.

ARTICLE V

The transfer of stock of the corporation shall be restricted and limited as provided by the Professional Service Corporation Act of the State of Idaho, the By-Laws of the corporation, and any other agreement entered into by and between

the corporation and its stockholders. In no event, shall any person be eligible to own stock in the corporation who is not a licensed Certified Public Accountant or authorized by state law to render the same service and any attempted transfer of stock to an ineligible person shall be void.

ARTICLE VI

The location and post office address of the corporation's registered office shall be 1225 7th Street South, Nampa, Idaho 83651 and the registered agent shall be LARRY B. WHITE, whose address is: 1225 7th Street South, Nampa, Idaho 83651.

ARTICLE VII

The Board of Directors shall consist of at least one (1) director, but during the term of office, or thereafter, the number of directors may be increased or decreased from time to time as may be provided by the By-Laws. The Board of Directors who shall serve until their successors shall have been elected and qualified and their addresses are:

LARRY B. WHITE, 1225 7th Street South, Nampa, Idaho 83651

ARTICLE VIII

Meetings of the Board of Directors may be held at any location, within or without, the State of Idaho.

ARTICLE VIX

No contract or other transaction between the corporation or any other corporation, whether or not a majority of the shares of the capital stock of such other corporation is owned by the corporation, and no act of the corporation shall be in any

way affected or invalidated by the fact that any of the directors of the corporation are pecuniarily or otherwise interested in, or are directors or officers of such other corporation; and director individually, or any firm of which such director may be a member, may be a party to, or may be pecuniarily or otherwise interested in any contract or transaction of the corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors; and the director of the corporation who is also a director or officer of such other corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the corporation which shall authorize such contract or transaction, with like force and effect as if he were not such director or officer of such other corporation, or not so interested.

ARTICLE X

The Board of Directors may, by resolution adopted by a majority vote of the full Board, designate from among its members, an executive committee, and one (1) or more other committees as deemed necessary, which shall have all the authority of the Board of Directors except authority to deal with shares of corporation stock and such other restrictions as may be contained in Idaho Code Section 30-1-42 as now existing, or as hereafter amended.

IN WITNESS WHEREOF, the undersigned incorporator of
this corporation has hereunto set his hand and seal this 28th
day of January, 1988.

Larry B. White
LARRY B. WHITE, President
1225 7th Street South
Nampa, Idaho 83651

ATTEST:

Larry B. White
Secretary

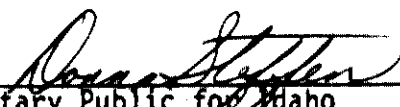
STATE OF IDAHO }
COUNTY OF ADA } SS

SEC. 1

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I, Donna Steffen, a notary public, do hereby
certify that on this 28th day of January, 19 88,
personally appeared before me Larry B. White, who, being by me
first duly sworn, declared that he is the President of
LARRY B. WHITE, CPA, P.A.,
that he signed the foregoing document as President of
the corporation, and that the statements therein contained are true.

(Notarial Seal)



Notary Public for Idaho
Residing at: Boise
My Commission Expires: 8/18/92