

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

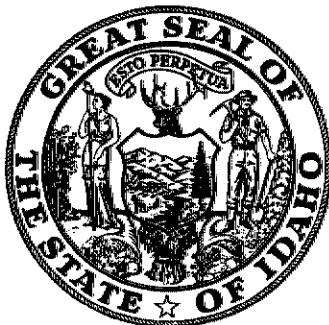
MERRELL & ASSOCIATES, P.A.

File number C 109214

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: January 27, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By

Anna Sibel

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SEC. OF STATE

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ARTICLES OF INCORPORATION
OF
MERRELL & ASSOCIATES, P.A.

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The undersigned, all of whom are duly licensed to practice the profession of certified public accountants in the State of Idaho, do hereby form a professional corporation, pursuant to the provisions of I.C. Sections 30-1301, et seq., the Idaho Professional Corporation Act, for the purpose of rendering certified public accounting services, and hereby adopt the following articles of incorporation:

ARTICLE I.

The name of this corporation shall be Merrell & Associates, P.A.

ARTICLE II.

The period of its duration is perpetual.

ARTICLE III.

The purposes for which this corporation is formed are to engage in the general practice of certified public accounting in the State of Idaho; to invest its funds in real estate, mortgages, stocks, bonds or any other type of investment, and to own real or personal property necessary for rendering of professional services above specified; and, to do such acts and carry on such business as may be permitted by the Idaho Professional Service Corporation Act and the Business Corporation Act of the State of Idaho.

ARTICLE IV.

The aggregate number of shares which this corporation shall have authority to issue is thirty thousand (30,000), with a par value of ONE DOLLAR (\$1.00) per share.

The Board of Directors may adopt bylaws restraining the alienation of shares and providing for the purchase or redemption of such shares by the corporation.

ARTICLE V.

There are no provisions denying pre-emptive rights to shareholders.

ARTICLE VI.

The internal affairs of the corporation shall be governed by duly adopted bylaws which shall be consistent with these articles of incorporation and the laws of the State of Idaho.

ARTICLE VII.

The address of the initial registered office of the corporation is 201 North First Avenue, Sandpoint, Idaho 83864.

The name of the registered agent at such address is Michael M. Merrell.

ARTICLE VIII.

The number of directors constituting the initial board of directors of this corporation is three (3), and the names and address of such persons who will serve as directors until the first annual meeting of the shareholders, or until their successors are elected and shall qualify, are:

1. Michael M. Merrell
201 N. First Ave.
Sandpoint, Idaho 83864
2. Jennifer L. Brandenberger
201 N. First Ave.
Sandpoint, Idaho 83864
3. Brett R. Sweezy
201 N. First Ave.
Sandpoint, Idaho 83864

The directors shall be shareholders in the corporation and shall be elected by the shareholders.

ARTICLE IX.

The names and addresses of the incorporators of this corporation are:

1. Michael M. Merrell
201 N. First Ave.
Sandpoint, Idaho 83864
2. Jennifer L. Brandenberger
201 N. First Ave.
Sandpoint, Idaho 83864
3. Brett R. Sweezy
201 N. First Ave.
Sandpoint, Idaho 83864

IN WITNESS WHEREOF, the undersigned, subscribing incorporation, have set their hands and seal this 24th day of January, 1995, for the purpose of forming this corporation under the laws of the State of Idaho, and do hereby make, subscribe, acknowledge and file with the office of the Secretary of State, for the State of Idaho, these articles of incorporation, and do hereby certify the facts therein stated are true.

Michael M. Merrell
Michael M. Merrell

Jennifer L. Brandenberger
Jennifer L. Brandenberger

Brett R. Sweezy
Brett R. Sweezy

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STATE OF IDAHO)
 ss
County of Bonner)

On this 24 day of January, 1995, before me the undersigned, a Notary Public in and for said State, personally appeared MICHAEL M. MERRELL, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

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

Lawrence M. Rice
Notary Public - State of Idaho
Residing at Sandpoint therein.
My commission expires: 12-10-98

STATE OF IDAHO)
 ss
County of Bonner)

On this 24 day of January, 1995, before me the undersigned, a Notary Public in and for said State, personally appeared JENNIFER L. BRANDENBERGER, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

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

Lawrence M. Rice
Notary Public - State of Idaho
Residing at Sandpoint therein.
My commission expires: 12-10-98


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STATE OF IDAHO)
 ss
County of Bonner)

On this 24 day of January, 1995, before me the undersigned, a Notary Public in and for said State, personally appeared BRETT R. SWEEZY, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

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



Notary Public - State of Idaho
Residing at Sandpoint therein.
My commission expires: 6-24-99