

State of Idaho

Department of State.

CERTIFICATE OF INCORPORATION OF

FRED J. HILL, CHARTERED

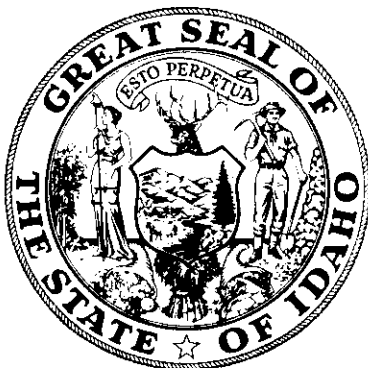
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

FRED J. HILL, CHARTERED

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: **September 14, 1981**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Penny Gura*

RECEIVED
ARTICLES OF INCORPORATION

81 SEP 14 PM 2 36
OF

FRED J. HILL, CHARTERED SECRETARY OF
STATE

KNOW ALL MEN BY THESE PRESENTS: That I, the undersigned, subscriber to these Articles of Incorporation, a natural person competent to contract, and a certified public accountant duly licensed to render services as such under the laws of the State of Idaho, have this day subscribed to these articles for the purpose of forming a corporation under the Professional Service Corporation Act and other laws of the State of Idaho.

I.

That the name of this Corporation shall be "FRED J. HILL, CHARTERED".

II.

That the initial post office address of the principal office of the Corporation in the State of Idaho is hereby designated as 3317 Crescent Rim Drive, City of Boise, County of Ada, State of Idaho.

III.

That the general nature of the business to be transacted by the Corporation is:

A. To engage in every phase and aspect of the business of certified public accountancy, rendering the same professional services to the public that a certified public accountant, duly licensed under the laws of the State of Idaho, is authorized to render, but such professional services shall be rendered only through officers, employees and agents who are duly licensed under the laws of the State of Idaho to practice certified public accountancy therein.

B. To purchase, 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 which may be necessary for the rendering of professional services.

C. To purchase, receive, 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, insurance or annuities in any form, or direct or indirect obligations of the United States or of any other government, state, territory, governmental district or municipality or of any instrumentality thereof.

D. To do any and everything incidental to, growing out of, or germane to any of the foregoing purposes and to have and exercise all of the powers conferred by the laws of the State of Idaho upon corporations formed under the law hereinabove referred to, and all laws amendatory thereof and supplemental thereto.

IV.

The business of the Corporation shall be managed by its Board of Directors. The first Board of Directors shall consist of one (1) member; and subject to such minimum may be changed from time to time by amendment of the By-Laws in a manner not prohibited by law. Until so changed, the number shall be one (1). So long as the Corporation has only one shareholder, it shall have a non-shareholder as the secretary and all other general offices shall be held by the shareholder.

V.

The name and street address of the member of the first Board of Directors is: *and registered agent and office:*

<u>Name</u>	<u>Address</u>	<u>Professional License Number</u>
Fred J. Hill	3317 Crescent Rim Drive Boise, Idaho 83706	CP-142

IV.

That the term of the existence of this Corporation shall be perpetual.

VII.

The maximum number of shares of stock which the Corporation shall have authority to issue at any one time shall be one thousand (1,000) shares of common stock having a par value of one dollar (\$1.00) per share for a total capitalization of one thousand dollars (\$1,000). None of the shares of the Corporation may be issued to anyone other than an individual duly licensed to practice certified public accountancy in the State of Idaho. Each share of common stock shall have the same rights, privileges and voting powers and the same shall be fully paid and non-assessable.

VIII.

The name and address of the person signing the Articles of Incorporation as a subscriber and incorporator, who is a certified public accountant, duly licensed under the laws of the State of Idaho to render services as such, and the number of shares of stock he agrees to take, are:

<u>Name</u>	<u>Address</u>	<u>Number of Shares</u>
Fred J. Hill	3317 Crescent Rim Drive Boise, Idaho 83706	500

IX.

No stockholder of the Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

X.

At all elections of directors of the Corporation, each stockholder shall be entitled to as many votes as shall equal the number of votes which (except for these provisions as to cumulative voting) he would be entitled to cast for the election of directors with respect to his shares of stock multiplied by the number of directors to be elected, and he may cast all such votes for a single director, or may distribute them among the number to be voted for, or any two or more of them, as he may see fit.

XI.

No contract or other transaction between the Corporation and any other corporation shall be affected by the fact that any director of the Corporation is interested in, or is a director or officer of, such other corporation, and any director, individually or jointly, may be a party to, or may be interested in, any contract or transaction of the Corporation or in which the Corporation is interested; and no contract or other transaction of the Corporation with any person, firm, or corporation shall be affected by the fact that any director of the Corporation is a party in any way connected with such person, firm, or corporation, and every person who may become a director of the Corporation is hereby relieved from any liability that might otherwise exist from contracting with the Corporation for the benefit of himself or any firm, association, or corporation in which he may be in any way interested.

XII.

Any director of the Corporation may be removed at any annual or special meeting of the stockholders by a two-thirds (2/3) vote of the stockholders.

XIII.

The stockholders of the Corporation shall have the power to include in the By-Laws or a Buy and Sell Agreement adopted by a two-thirds majority of the stockholders of the Corporation, any regulatory or restrictive provision regarding the proposed sale, transfer, or other disposition of any of the outstanding stock of the Corporation by any of its stockholders, or in the event of the death of any of its stockholders. The manner and form, as well as the relevant terms, conditions, and details thereof, shall be determined by the stockholders of the Corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice thereof, unless the existence of such provisions shall be plainly written upon the certificate evidencing the ownership of such stock. No stockholder of the Corporation may sell or transfer his stock

therein except to another individual who is eligible to be a stockholder of the corporation, and such sale or transfer may be made only after the same shall have been approved at a stockholders meeting specially called for such purpose. If any stockholder becomes legally disqualified to practice certified public accountancy in the State of Idaho, or is elected to a public office, or accepts employment that places restrictions or limitations upon his continuous rendering of such professional services, such stockholder's shares of stock shall immediately become subject to purchase by the Corporation in accordance with the Buy and Sell Agreement and By-Laws adopted by the stockholders.

XIV.

In furtherance and not in limitation of the general powers conferred by the laws of the State of Idaho and of the purposes and objects hereinabove stated, the Corporation shall have all the following powers:

A. To enter into, or become a partner in, any arrangement for sharing profits, union of interest, or cooperation, joint venture, or otherwise, with any person, firm, or corporation for the purpose of carrying on any business which the Corporation has the direct or incidental authority to pursue.

B. To deny to the holders of the common stock of the Corporation any pre-emptive right to purchase or subscribe to any new issues of any type of stock of the Corporation, and no stockholder shall have any pre-emptive right to subscribe to any such stock.

C. At its option, to purchase and acquire any or all of its stock owned and held by any such stockholder as should desire to sell, transfer, or otherwise dispose of his stock in accordance with the Buy and Sell Agreement and By-Laws adopted by the stockholders of the Corporation setting forth the terms and conditions of such purchase; provided, however, the capital of the Corporation is not impaired.

D. At its option, to purchase and acquire the stock owned and held by any stockholder who dies, in accordance with the Buy and Sell Agreement and By-Laws adopted by the stockholders of the Corporation setting forth the terms and conditions of such purchase; provided, however, the capital of the Corporation is not impaired.

E. To enter into, for the benefit of its employees, one or more of the following: (i) a pension plan, (ii) a profit sharing plan, (iii) a stock bonus plan, (iv) a thrift and savings plan, (v) a restricted stock option plan, or (vi) other retirement or incentive compensation plans.

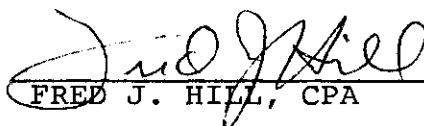
XV.

The private property of the stockholders of the Corporation shall not be subject to any payment of corporate debts to any extent whatever.

XVI.

The Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of stockholders are subject to this reservation.

IN WITNESS WHEREOF, We, the subscribers, have executed these Articles of Incorporation this 14th day of September, 1981.


FRED J. HILL, CPA

STATE OF IDAHO)
County of Ada) ss.
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On this 14th day of September, 1981, before me, a Notary Public in and for said State, personally appeared FRED J. HILL, CPA, 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.

Mary C. Leonard
Notary Public for Idaho
Residing at Boise, Idaho
My Commission expires 2-11-85