

FILED/EFFECTIVE

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SECRETARY OF STATE  
STATE OF IDAHO

## ARTICLES OF INCORPORATION

OF

NATHAN WENDT CPA, PC

I.

The name of the corporation is NATHAN WENDT CPA, PC.

II.

The period of its duration is perpetual.

III.

Its purpose is certified public accounting and all other purposes not prohibited by law.

IV.

It shall have the authority to issue 1,000,000 shares, all of one class, \$1.00 par value.

V.

The address of the original registered office is 118 Railroad Avenue, Kellogg, Idaho, 83837.

The name of its initial registered agent at such address is: Nathan Wendt.

VI.

The number of directors constituting its initial board of directors is one, whose name and address is:

Nathan Wendt  
118 Railroad Avenue  
Kellogg, ID 83837

VII.

The name and address of each incorporator is:

Nathan Wendt  
118 Railroad Avenue  
Kellogg, ID 83837

DATED this 27 day of December, 2001.

  
NATHAN WENDT

1. ARTICLES OF INCORPORATION

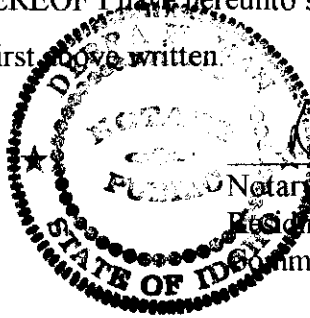
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STATE OF IDAHO                    )  
  :SS  
County of Shoshone                )

On this 27<sup>th</sup> day of Dec, 2001, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared, NATHAN WENDT, to me known to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same as his free and voluntary act and deed for the purposes therein specified.

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



Debra Hanan  
Notary Public in and for the State of Idaho  
Residing at: Kellogg, therein  
Commission expires: Sept. 22, 2006

## 2. ARTICLES OF INCORPORATION