

FILED/EFFECTIVE

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# ARTICLES OF INCORPORATION (Professional Service Corporation)

The undersigned, in order to form a Professional Service Corporation under the provisions of Title 30, Chapter 13, Idaho Code, submits the following articles of incorporation:

Article 1: The name of the professional corporation shall be:

J. Neel & Company P.A.

Article 2: The corporation is organized for the practice of the profession(s) of: Public Accounting

Article 3: The number of shares the corporation is authorized to issue is: 10,000 Voting Common Shares

Article 4: The street address of the registered office is: 717 N. Main Street, Suite B, Bellevue, ID 83313

and the registered agent at such address is: Jeffrey A. Neel, CPA

Article 5: The name and address of the incorporator are:

Jeffrey A. Neel, CPA (Idaho License #CP-3378) PO Box 3366, Hailey, ID 83333

Article 6: The mailing address of the corporation shall be:

P.O. Box 923, Bellevue, ID 83313

Optional articles:

(See Attached Articles 7 through 10)

Article 7: Board of Directors (See Attached)

Article 8: Corporation Purpose (See Attached)

Article 9: Preemptive Rights (See Attached)

Article 10: Limitation of Liability (See Attached)

Signature of at least one incorporator:

Signature Jeffrey A. Neel

Typed Name Jeffrey A. Neel, CPA

Signature \_\_\_\_\_

Typed Name \_\_\_\_\_

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

208-788-5829  
forms@sos.idaho.gov  
Re: 10/15/2002

IDaho SECRETARY OF STATE  
11/05/2002 05:00  
CK: 1995 CT: 135488 BH: 644483  
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