

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

BRUCE L. DENNEY, C.P.A., P.A.

File number C 109604

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: February 28, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]* *[Signature]*

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ARTICLES OF INCORPORATION

BRUCE L. DENNEY, C.P.A., P.A.

The undersigned natural person being of legal age, acting as incorporator under the provisions of the Idaho Professional Service Act, hereby adopts the following Articles of Incorporation:

ARTICLE I

NAME

The name of the corporation is **BRUCE L. DENNEY, C.P.A., P.A.**

ARTICLE II

PERIOD OF DURATION

The duration of this corporation is to be perpetual.

ARTICLE III

PURPOSES AND POWERS

The purposes and the powers for which this corporation is organized are the performance of professional accounting and related services as provided by the laws of the State of Idaho.

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ARTICLE IV
CAPITAL STOCK

The aggregate number of shares which the corporation shall have authority to issue is fifty (50) shares of common stock, all of one class without par value.

ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT

The initial registered office of the corporation is 525 Park Avenue, Suite 2E, Idaho Falls, Idaho 83402; The name of the initial registered agent at that office is Bruce L. Denney, C.P.A.

ARTICLE VI
DISTRIBUTIONS

The shareholder of the corporation may, from time to time, distribute to himself out of capital surplus of the corporation a portion of its assets, in cash or property, subject to the following provisions;

(a) No such distribution shall be made at a time when the corporation is insolvent or when such distribution would render the corporation insolvent;

(b) No such distribution shall be made unless it is authorized by the affirmative vote of the holders of a majority of the outstanding shares;

(c) Each such distribution, when made, shall be identified as a distribution from capital surplus and the amount per share disclosed to the stockholder receiving the same concurrently with the distribution thereof.

ARTICLE VII

BOARD OF DIRECTORS

The number of directors constituting the initial Board of Directors of the corporation is (1), and the name and address of the person who is to serve as Director until the first annual meeting of Stockholders or until his successor is elected and qualified is:

Bruce L. Denney, C.P.A. 3516 Chimney Peak, Idaho Falls, Idaho 83404

ARTICLE VIII

INCORPORATORS

The name and address of the incorporator of the corporation is:

Bruce L. Denney, C.P.A. 3516 Chimney Peak, Idaho Falls, Idaho 83404

IN WITNESS WHEREOF, the undersigned being the sole incorporator of this professional corporation, executes these Articles of Incorporation in triplicate and certifies to the truth of the facts therein stated this 1 day of February, 1995.



Bruce L. Denney, C.P.A.

STATE OF IDAHO)
) ss.
County of Bonneville)

On this 1st day of February, 1995, before me, the undersigned Notary Public for the State of Idaho, personally appeared Bruce L. Denney, C.P.A., known to me to be the persons whose names are subscribed to the within 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.

(SEAL)



Notary Public for State of Idaho
Residing at: Idaho Falls
My Commission Expires: 7/7/98