



## ARTICLE VI

### PURPOSES AND POWERS

This corporation is formed for the purpose of rendering accounting, auditing, tax and business consulting services of every kind, nature and description which may be allowed by law, which the shareholders, officer, directors and employees of the corporation are competent to provide and to engage in such related business and investment activities as may be allowed by the regulation of the accounting profession in the State of Idaho and the Idaho Professional Service Corporation Act.

In furtherance, but not in limitation of the general powers conferred by the laws of the State of Idaho, I expressly authorize the corporation to do the following:

- a. To engage in all forms of accounting services for which the corporation and its shareholders, officers, directors and employees are competent to provide, to employ associate accountants and other assistants, and to associate with other accountants, accounting partnerships and professional corporations engaged in the business of providing accounting services.
- b. To purchase, construct or lease such real and personal property as may be necessary for the operation of the business.
- c. To invest money of the corporation in real and personal property as permitted by law.
- d. To borrow funds by any lawful means and to mortgage, pledge or otherwise encumber corporate assets to secure said obligations.
- e. To do all other lawful acts which the corporation may be authorized to perform or engage in under the Professional Service Corporation Law.

## ARTICLE VII

### DURATION

The duration of the corporation is perpetual, subject to limitations contained in the Idaho Professional Service Corporation Act for dissolution of a professional corporation upon the death or disqualification of all of the owners to practice accounting.

## ARTICLE VIII

### LIMITATIONS ON TRANSFERABILITY OF STOCK

No stock of this corporation shall be issued or transferred to any person who is not duly licensed as a certified public accountant in the State of Idaho. No stock of this

corporation shall be transferred to any person without the unanimous consent of all of the shareholders of the corporation.

#### ARTICLE IX

##### DIRECTORS

The authorized number of directors for the initial board of directors shall consist of up to three members who shall be shareholders of the corporation. The number of directors may be increased or decreased from time to time by amendment to the bylaws, but there shall be at least one director for the corporation for each shareholder. The initial board of directors shall serve until the first election of directors by the corporation.

The initial director is:

Joel T. Robins  
146 W 500 S  
Burley, Idaho 83318

#### ARTICLE X

##### BYLAWS

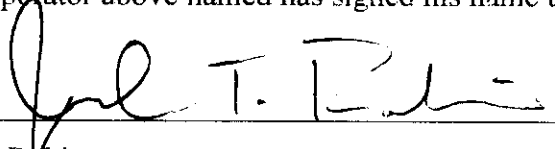
The power to adopt, amend and repeal the bylaws shall rest with the shareholders. A majority vote of all shareholders of the corporation shall be required to adopt, amend or repeal the bylaws.

#### ARTICLE XI

##### COMPLIANCE WITH IDAHO PROFESSIONAL SERVICE CORPORATION ACT

This corporation is organized, and the charter is to be issued pursuant to the Professional Service Corporation Act of the State of Idaho. The corporation shall be operated in compliance with said act as it now exists and as it shall be amended from time to time.

IN WITNESS WHEREOF, the incorporator above named has signed his name the 1st day of July, 2004.

  
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Joel T. Robins