



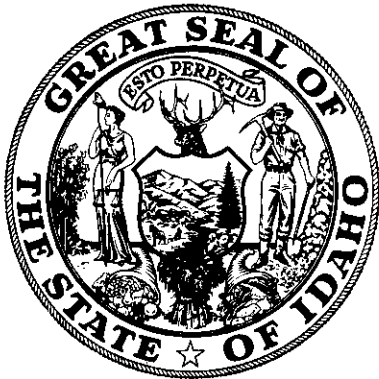
CERTIFICATE OF INCORPORATION
OF

BOONE-JOHNSON COMPANY

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: **September 11, 1985**



Pete T. Cenarrusa

SECRETARY OF STATE

by:

Hicki Rait

SEP 11 4 06 PM '85
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
BOONE-JOHNSON COMPANY

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, being natural persons of full age and citizens of the United States, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the State of Idaho and the acts amendatory thereof and supplemental thereto, do as incorporators hereby certify as follows:

FIRST: The name of the corporation is BOONE-JOHNSON COMPANY.

SECOND: The powers of this corporation and the purposes and objects for which the corporation is formed are:

(A) This corporation is organized for the general purpose of tax preparation, tax services and services in conjunction with or incidental thereto.

(B) The corporation shall have the following powers:

(a) To buy, sell, lease, let, mortgage, exchange or otherwise acquire or dispose of lands, lots, houses, buildings, and real property, hereditaments and appurtenances or any kind and wheresoever situated, and of any interest and rights therein, to the same extent as natural persons might or could do, and without limit as to amount.

(b) To acquire by purchase, subscription, or otherwise, and to own, hold, sell, negotiate, assign, deal in, exchange, transfer, mortgage, pledge or otherwise dispose of, any shares of capital stock, scrip, bonds,

mortgages, securities, or evidences of indebtedness, issued or created by any other corporation, joint stock company or association, public or private, or by whomsoever issued, and while the holder or owner thereof to possess and exercise in respect thereof any and all rights, powers and privileges of ownership, including the right to vote thereon.

(c) To make, perform and carry out contracts of every kind and description made for any lawful purpose, without limit as to amount, with any person, firm, association or corporation, either public or private, or with any territory or government, or any agency thereof.

(d) To borrow money, to draw, make, accept, endorse, transfer, assign, execute and issue bonds, debentures, promissory notes, and other evidences of its obligations or contracts, to convey, transfer, assign, deliver, mortgage and/or pledge all or any part of the property or assets, real or personal at any time owned or held by this corporation, upon such terms and conditions as the board of directors shall authorize, and as may be permitted by law.

(e) To acquire, hold, sell, reissue, or cancel any shares of its own capital stock, provided, however, that this corporation may not use any of its funds or property for the purchase of its own common stock when such would cause any impairment of the capital of this corporation, and provided, further, that the shares of its own capital stock belonging to this corporation shall not be voted directly or indirectly.

(f) To purchase or otherwise acquire the whole or any part of the property, assets, business and goodwill of any other person, firm, corporation or association, and to conduct in any lawful manner the business so acquired, and to exercise all the powers necessary or convenient in order to conduct, manage and carry on such business.

(g) To organize, incorporate and reorganize subsidiary corporations and joint stock companies and associations for any purpose permitted by law.

(h) To have one or more offices to carry on all or any part of its operations and business, and to do all and everything necessary, suitable, convenient or proper for the accomplishment of any of the purposes, or the attainment of any one or more of the objects herein named, or which shall at any time appear conducive or expedient for the protection or benefit of the corporation, and which now or hereafter may be authorized by law, and this to the same extent and as fully as natural persons might or could do, as principals, agents, contractors, trustees, or otherwise, and either along or in connection with any person, firm, association, or corporation.

(i) To have and to exercise any and all powers and privileges now or hereafter conferred by the laws of the State of Idaho upon corporations formed under the

general corporation laws of said state, or under any act amendatory thereof or supplemental thereto or substituted therefor.

(j) To perform tax return preparation (Federal and State), tax services, and services in conjunction with or incidental thereto.

The foregoing clauses are to be construed both as objects and powers; and it is hereby expressly provided that enumeration herein of specific objects and powers shall not be held to, limit or restrict in any manner the general powers of the corporation; provided, however, that nothing contained herein shall be deemed to authorize or permit the corporation to carry on any business or to exercise any power or to do any act which a corporation formed under the act hereinbefore referred to, or any amendment thereof or supplement thereto, or substitute therefor, may not at the time lawfully carry on or do. It is the intention that the purposes, objects and powers specified in each of the subparagraphs (a) and (j) inclusive, or paragraph (A) above, shall, except as otherwise expressly provided, in no wise be limited or restricted by reference to, or inference from, the terms of any other subparagraph, clause or paragraph of these Articles of Incorporation.

THIRD: The corporation is to have perpetual existence.

FOURTH: The location and address of the registered office of the corporation is 6607 Ustick Road, Boise, Idaho, 83704, and the registered agent is Raymond Ernest Boone.

FIFTH: The amount of the capital stock of this corporation shall be 30,000 shares at no par value.

SIXTH: The names and post office address of the incorporators are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Raymond Ernest Boone	2821 Venus Place Boise, Idaho 83704
Larry J. Johnson	11244 Sandhurst Boise, Idaho 83709

SEVENTH: The number of directors constituting its initial board of directors is two, whose names and addresses are:

<u>NAME</u>	<u>ADDRESS</u>
Raymond Ernest Boone	2821 Venus Place Boise, Idaho 83704
Larry J. Johnson	11244 Sandhurst Boise, Idaho 83709

EIGHTH: The number of directors of the corporation shall be specified in the By-Laws, and such number may from time to time be increased or decreased in such manner as may be prescribed in the By-Laws, provided the number of directors of the corporation shall not be less than two and not more than six. In case of any increase in the number of directors, the additional directors may be elected by the director then in office, and the director so elected shall hold office until the next annual meeting of the stockholders and until their successors are elected and qualified.

NINTH: The private property of the stockholders of the corporation shall not be subject to the payment of the corporate debts to any extent whatever, and the shares

of the corporation shall not be subject to assessment for the purpose of paying expenses, conducting business, or paying debts of the corporation.

TENTH: Stockholders of the corporation shall have pre-emptive and preferential right of subscription to any shares of stock of the corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the corporation, issued, or sold, and the board of directors in issuing the stock of the corporation, or obligations convertible into stock, shall first offer such issue of stock or obligations to the stockholders of the corporation.

ELEVENTH: A voluntary sale, lease, or exchange of all of the property and assets of the corporation, including its goodwill and its corporate franchises, may be made by the stockholders upon such terms and conditions as it may deem expedient and for the best interests of the corporation.

TWELFTH: No contract or other transaction between the corporation and any other corporation and no act of the corporation shall in any way be affected or invalidated by the fact that any of the directors of the corporation are pecuniarily or otherwise interested in, or are directors or officers of, such other corporation; any director individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in any contract or transaction of the corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to

the board of directors or a majority thereof; and any director of the corporation who is also a director or officer of such corporation, or who is so interested may be counted in determining the existence of a quorum at any meeting of the board of directors of the corporation which shall authorize any such contract or such transaction with like force and effect as if he were not such director or officer of such other corporation or not so interested.

THIRTEENTH: The board of directors is expressly authorized to repeal and amend the By-Laws of the corporation and to adopt new By-Laws, and the corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in any manner now or hereafter prescribed by law by a majority vote of the shareholders, represented in person or by proxy, at any annual meeting of the shareholders or at any meeting duly called for that purpose, except where the laws of the said State of Idaho otherwise provide.

IN WITNESS WHEREOF, We have hereunto set our hands and seals this 11 day of September, 1985.



RAYMOND ERNEST BOONE


LARRY J. JOHNSON

STATE OF IDAHO)
) ss.
County of Ada)

On this 11th day of September, 1985,
before me, a notary public in and for said State, personally
appeared RAYMOND ERNEST BOONE and LARRY J. JOHNSON, known to
me to be the persons whose names are subscribed to the
within instrument, and acknowledged to me that they executed
the same and that they were persons over the age of twenty-
one years and citizens of the United States of America.

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


Notary Public for Idaho
Residing at Boise, Idaho