

CERTIFICATE OF INCORPORATION OF

AC BOOKKEEPING, INC.

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.

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Dated: April 30, 1990



SECRETARY OF STATE

by: Elijabeth 7 Tobale

OF

AC BOOKKEEPING, INC.

APR 30 8 01 M '90' SECRETARY OF STATE

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 hereby certify as follows:

<u>FIRST</u>

The name of the corporation is AC Bookkeeping, Inc.

SECOND

The purposes and objects for which the corporation is formed are:

- (a) To engage in any lawful act or activity.
- (b) To purchase for investment or resale, and to deal in, land and other property of any tenure and any interest therein, and to create, sell, or deal in, any freehold, leasehold, ground rents, and to make advances upon the securing of land, houses and other property, or any interest therein, and to generally deal in, by way of sale, lease, exchange, or otherwise, land and house property and any other property, whether real or personal:
- (c) To make any improvements upon any real property, including, but not limited to, the subdivision thereof, the installation of water systems, sewer systems, the building of structures for rent or sale or lease, the general improving of sites, the building of roads, fences, and any and all other improvements deemed advisable by the Board of Directors of the corporation;
- (d) To buy, sell acquire, hold, own, dispose of, convey, mortgage, pledge, lease, assign, transfer, trade and deal in and with all kinds of personal property, franchises, privileges, rights, goods wares and merchandise of every kind, nature and description;
- (e) To buy, sell, convey, lease, let, mortgage, exchange or otherwise acquire and dispose of lands, lots, houses, buildings and real property, hereditaments, and appurtenances of all kinds 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;

- (f) 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, script, 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;
- (g) 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;
- (h) To borrow money, to draw, make, accept, endorse, transfer, assign, execute and issue bonds, debentures, promissory notes, and other evidences of indebtedness, and for the purpose of securing any 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;
- (i) To accquire, 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 use 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 indrectly;
- (j) To purchase or otherwise acquire the whole or any part of the property, assets, business and good will 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 neccessary or convenient in and about the conduct, management and carrying on of such business;
- (k) To organize, promote, incorporate and reorganize subsidiary corporations and joint stock companies and associations for any purpose permitted by law;

- (1) To have one or more offices to carry on all or any part of its opertions and business, and to do all and everything necessary, suitable, convenient or proper for the accomplishemnt 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 conductive 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 alone or in connection with any person, firm, association, or corporation;
- (m) 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;

The foregoing clauses are to 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 authorze 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) to (m), inclusive, of paragraph Second of these Articles of Incorporation 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 of these Articles of Incorporation.

THIRD

The corporation is to have perpetual existence.

<u>FOURTH</u>

The name and location of the registered agent and office of the corporation is:

Joann Crawford 9722 Cory Lane, Boise, Idaho 83704

<u>FIFTH</u>

The amount of capital stock of this corporation shall be and is 1,000 shares of stock of the no par value.

SIXTH

The names and post office addresses of the incorporators and the number of shares subscribed for by each, are as follows:

NAME	POST OFFICE ADDRESS	NO. OF SHARES
Jody A. Ault	1393 W. Victory Meridian, Idaho 83642	100
Joann D. Crawford	9722 Cory Lane Boise, Idaho 83704	100

SEVENTH

The private property of the stockholders of the corporation shall not be subject to the payment of 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.

EIGHTH

The number of directors of the corporation shall be as 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, and in accordance with Section 30-139, Idaho Code. In case of any increase in the number of directors, the additional directors may be elected by the directors then in office, and the directors so elected shall hold office until the next annual meeting of the stockholders and until their successors are elected and qualified.

<u>NINTH</u>

The names and addresses of the directors of the corporation are:

Jody A. Ault, 1393 W. Victory, Meridian, Idaho, 83642 Joann Crawford, 9722 Cory Lane, Boise, Idaho, 83704

<u>TENTH</u>

Stockholders of the corporation shall have pre-emptive and preferential rights 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, or to obligations of the corporation convertible into stock. Any stock or obligations issued by the corporation shall first be offered 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 good will and its corporate franchises, may be made by the Board of Directors upon such terms and conditions as it may deem expedient for the best interest of the corporation, but only when such act is authorized by the vote of holders of two-thirds of the voting power of all shareholders.

TWELFTH

No contract or other transaction between the corporation and any other corporation and no act of the corporation shall in way be affected or invalidated by the fact that any of 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 may 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 other corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the the Board of Directors of the corporation which shall authorize such contract or any such transation 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 provisions contained in these Articles of Incorporation, in the manner now, or hereafter, prescribed by law, by a majority vote of the stockholders, represented in person or by proxy, at any annual meeting of the stockholders or at any meeting duly called for that purpose, except where the laws of the said State of Idaho otherwise provide.

Josep ault

STATE OF IDAHO)

| SE.
| County of Ada |

IN WITNESS HEREOF, 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: