

# State of Idaho

## Department of State

### CERTIFICATE OF INCORPORATION OF

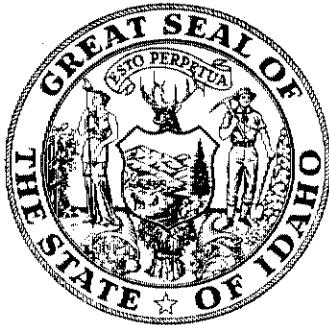
JOHN A. COLEMAN, CHTD.

File number C 116997

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: November 4, 1996



Pete T. Cenarrusa  
SECRETARY OF STATE

By Sorin Sonack

Nov 4 8 32 AM '96

SECRETARY OF STATE  
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF  
JOHN A. COLEMAN, CHTD.

100.00 = 100.00  
100.00 = 100.00  
COK # 72033  
CUST # 0900  
DATE 11/04/1996  
IDAH SECRETARY OF STATE  
36533

KNOWN ALL MEN BY THESE PRESENTS that I, the undersigned, being of full age and a citizen of the United States, and of the State of Idaho, do hereby form a professional corporation under the Laws of the State of Idaho, as contained in Title 30, Chapter 13 of the Idaho Code, known as the "Professional Service Corporation Act," and to that end I do hereby certify:

**ARTICLE I**

NAME

The name of the Corporation shall be John A. Coleman,  
Chtd.

**ARTICLE II**

PURPOSES AND POWERS

The purposes for which the Corporation is organized are:

(a) To engage in the professional practice of accounting as a professional corporation, as the same is now or hereafter defined by statute, rule, and regulation;

(b) To invest in real property, personal property, mortgages, stocks, bonds, or any other types of investment, and to own or lease real or personal property necessary for the rendering of such professional services;

(c) To engage in such other businesses or professions as may be authorized or permitted by the Professional Service

Corporation Act (Title 30, Chapter 13 of the Idaho Code), and to the extent not inconsistent with the foregoing as may be permitted by the Idaho Business Corporation Act of the State of Idaho.

### ARTICLE III

#### DURATION

The period of duration of the Corporation shall be perpetual.

### ARTICLE IV

#### REGISTERED OFFICE

The initial registered office of said Corporation in the State of Idaho shall be located at 401 2nd Street North, Twin Falls, Idaho. The Post Office address of the initial registered office is P. O. Box 1293, Twin Falls, Idaho 83303-1293. John A. Coleman shall be the initial registered agent at the address set forth above.

### ARTICLE V

#### CORPORATION STOCK

The aggregate number of shares which the Corporation shall have authority to issue is 1,000, all of which shall have a par value of \$1.00 per share.

### ARTICLE VI

#### INCORPORATORS

The names and addresses of the Incorporators are:

<u>NAME</u>	<u>ADDRESS</u>
John A. Coleman	P. O. Box 1293 Twin Falls, ID 83302-1293

## ARTICLE VII

### MANAGEMENT

The business of the Corporation shall be managed by a Board of Directors equal to the number of stockholders. Provided, however, no person shall be a stockholder who is not engaged in the profession for which the Corporation is organized, and no person who is not a shareholder may serve as a Director of the Corporation. A Director shall hold office for the term for which he was named or elected and until his successor is elected and qualified.

## ARTICLE VIII

### INITIAL BOARD OF DIRECTORS

The Incorporator listed in above in Article VI shall serve as Director until the first annual meeting of the shareholders or until his successor is elected and qualified.

## ARTICLE IX

### BYLAWS

The power to adopt, repeal, or amend the Bylaws of the Corporation shall be in the stockholders, and the Bylaws may be amended, adopted, or repealed by a majority vote of the stock issued and entitled to vote.

IN WITNESS WHEREOF, I have hereunto set my hand this  
1<sup>st</sup> day of November, 1996.

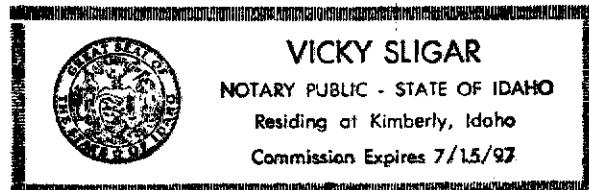
  
\_\_\_\_\_  
JOHN A. COLEMAN

STATE OF IDAHO )  
County of Twin Falls ) ss.

On this 1st day of November, 1996, before me,  
the undersigned, a Notary Public in and for said county and State,  
personally appeared JOHN A. COLEMAN, known to me to be the person  
whose name is 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.

Cecily Slogar  
NOTARY PUBLIC  
Residing at \_\_\_\_\_  
My Commission Expires \_\_\_\_\_



**ARTICLES OF INCORPORATION - 4**