

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

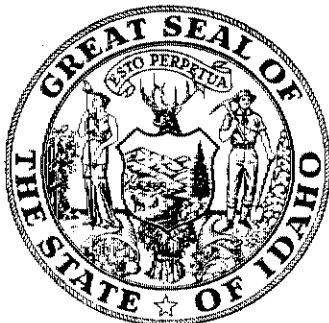
JOHN A. COLEMAN, CHTD.

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 *Seri Smock*

Nov 4 8 32 AM '96

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

JOHN A. COLEMAN, CHTD.

IDAHO SECRETARY OF STATE
DATE 11/04/1996 0900 36553

CX #: NO CX # CUST# 72033

CORP

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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:

NAME

John A. Coleman

ADDRESS

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
1ST day of November, 1996.



JOHN A. COLEMAN

STATE OF IDAHO

SS.

On this 1st day of November, 1996, before me,

IN WITNESS WHEREOF, I have hereunto set my hand and

Residing at

My Commission Expires



NOTARY PUBLIC - STATE OF IDAHO

Commission Expires 7/15/97