

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

ROBERT B. POULSEN & COMPANY, P.A.

File number C 115234

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: June 5, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

ARTICLES OF INCORPORATION OF
ROBERT B. POULSEN & COMPANY, P.A.

KNOW ALL MEN BY THESE PRESENTS:

That I, the undersigned, being a natural citizen of the United States and of full age and majority, have this day and do hereby voluntarily associate myself for the purpose of forming a corporation under the laws of the State of Idaho, and I do hereby certify:

ARTICLE I.

The name of this corporation shall be ROBERT B. POULSEN & COMPANY, P.A.

ARTICLE II.

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

1. To generally engage in, do and perform all types of accounting, auditing and other services associated therewith as authorized pursuant to the provisions of the Idaho Business Corporation Act and the Professional Service Corporation Act.

ARTICLE III.

This corporation shall have a perpetual existence.

ARTICLE IV.

The total number of shares which the corporation is authorized to issue is One hundred thousand (100,000). The aggregate par value of such shares is -0- and the par value of each share is -0-.

ARTICLE V.

There are no provisions granting or denying preemptive rights.

ARTICLE VI.

The address of the initial registered office of the corporation is: 591 Park Avenue, Idaho Falls, Idaho 83405, and the name of its initial registered agent at such address is: Robert B. Poulsen.

The mailing address of the registered office and the registered agent at such address is: Robert B. Poulsen, 591 Park Avenue, Idaho Falls, Idaho 83405.

ARTICLE VII.

The number of directors constituting the initial board of directors of the corporation is one (1) and the name and address

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of the person who is to serve as director until the first annual meeting of shareholders, or until successors are elected and shall qualify is:

Robert B. Poulsen
591 Park Avenue
Idaho Falls, Idaho 83405

ARTICLE VIII.

The name and address of each incorporator is:

Robert B. Poulsen
591 Park Avenue
Idaho Falls, Idaho 83405

ARTICLE IX.

The board of directors is especially authorized to alter, compromise or repeal the By-Laws of the corporation and to adopt new By-Laws subject to law or change by a majority vote of the shareholders.

IN WITNESS WHEREOF, I have hereunto set my hand this
1st day of June, 1996.


Robert B. Poulsen

ACKNOWLEDGMENT

STATE OF IDAHO)
) SS.
County of Gooding)

On this 1st day of June, 1996, before me, the undersigned, a Notary Public in and for said State, personally appeared Robert B. Poulsen, known to me to be the person whose name is subscribed to the within and foregoing instrument and acknowledged to me that he executed the same.

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


Notary Public for Idaho;
Residing at: Gooding, Idaho.
Commission Expires: 10-24-2000