

FILED EFFECTIVE

## ARTICLES OF INCORPORATION

OF

WHEELER CPA, PC

2008 MAY 12 PM 2:13

SECRETARY OF STATE  
STATE OF IDAHO

1. NAME. The name of the corporation is Wheeler CPA, PC.
2. AUTHORIZED SHARES. The aggregate number of shares this professional corporation is authorized to issue shall be 1,000 with a par value of \$1.00 per share, all of which shall be common voting stock and shall not be subject to assessment.
3. RESTRICTION ON SHARES. None of the shares of this professional corporation shall be issued to anyone other than an individual duly licensed as an accountant in the State of Idaho. No shares shall be transferred except to an individual who is eligible to be a shareholder of this professional corporation, and such transfer may be made only after the same shall have been approved, at a shareholders' meeting specifically called for such purpose, as provided in the bylaws. No shareholder of this professional corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of the shareholder's shares.
4. REGISTERED OFFICE AND AGENT. The registered office of this professional corporation is 827 S. Bridgeway Place, Suite 150, Eagle, Idaho 83616, and its registered agent at that address is Nathan Wheeler.
5. INCORPORATOR. The name of the incorporator is Nathan Wheeler and the incorporator's address is 827 S. Bridgeway Place, Suite 150, Eagle, Idaho 83616.
6. VOTING ENTITLEMENT OF SHARES. Each outstanding share, regardless of class, is entitled to one (1) vote on each matter voted on at a shareholders' meeting. Only shares are entitled to vote.
7. CORPORATE PURPOSE. The purpose for which this professional corporation is organized is to engage in every phase and aspect of the business of rendering the same or allied professional services to the public that accountants, duly licensed under the laws of the State of Idaho, are authorized to render, but such services shall be rendered only through officers, employees, and agents duly licensed or otherwise legally authorized under the laws of the State of Idaho to practice as an accountant therein.
8. BOARD OF DIRECTORS. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of, its board of directors, subject to any limitation set forth in a shareholder agreement authorized under section 30-1-732, Idaho Code. Only a person who is a shareholder of this professional

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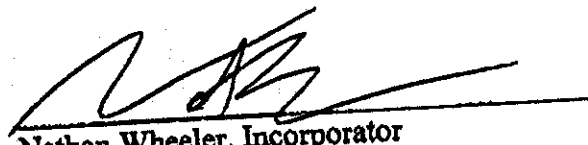
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corporation shall serve as a director, and offices of president and secretary shall not be filled by the same person. Notwithstanding the foregoing, a non-shareholder shall serve as Secretary to the professional corporation in the event there is only one shareholder of the professional corporation. The number of directors constituting the initial board of directors shall be one (1), and the name and address of the person to serve as a director until the first annual meeting of shareholders or until their successors are elected and qualified is:

<u>Name</u>	<u>Address</u>
Nathan Wheeler	827 S. Bridgeway Place, Suite 150 Eagle, Idaho 83616

9. INDEMNIFICATION. To the fullest extent permitted by law, this professional corporation shall indemnify all directors, officers, employees, and agents of the professional corporation insofar as any such director, officer, employee, or agent is made, or is threatened to be made, a party to any action, suit, or proceeding (whether civil, criminal, administrative, or investigative) by reason of the fact that the person is, or was, a director, officer, employee, or agent of the professional corporation or serves, or served, as a director, officer, employee, or agent of this professional corporation, or is, or was, serving at the request of the professional corporation as a director, officer, employee, or agent of another enterprise. Any such indemnification or advancement of expenses shall not be deemed exclusive of any other rights to which such person may be entitled under any bylaw, agreement, vote of shareholders, or disinterested directors, or otherwise, both as to action in such person's official capacity and as to action in another capacity while holding such office.

IN WITNESS WHEREOF, I have subscribed these Articles of Incorporation this 12 day of May, 2008.

  
Nathan Wheeler, Incorporator