

FILED/EFFECTIVE

**ARTICLES OF INCORPORATION
of
NEPTUNE & ASSOCIATES, P.A.**

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STATE OF IDAHO

The undersigned person(s), acting as incorporator(s) of a corporation organized under the laws of Idaho, hereby adopt(s) the following Articles of Incorporation:

**ARTICLE I
CORPORATE NAME**

The name of this corporation shall be Neptune & Associates, P.A.

**ARTICLE II
SHARES**

The total number of shares which the corporation shall have authority to issue is 10,000 shares with a par value of \$1.00 per share.

**ARTICLE III
REGISTERED OFFICE AND AGENT**

The street address of the corporation's initial registered office and the name of its initial registered agent at such address is:

Chad W. Neptune
Neptune & Associates, P.A.
960 Broadway Ave., Suite 430
Boise, Idaho 83706

**ARTICLE IV
DIRECTORS**

The names and residence addresses of the persons constituting the initial board of directors are:

Chad W. Neptune
2105 Mountain View Dr.
Boise, ID 83706

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After the initial board of directors, the board shall consist of such number of directors as shall be determined by the shareholders from time to time at each annual meeting at which directors are to be elected.

ARTICLE V INITIAL PRINCIPAL OFFICE

The mailing address of the corporation's initial principal office is:

960 Broadway Ave., Suite 430
Boise, Idaho 83706

ARTICLE VI PURPOSE

The purpose of the corporation is to engage in consulting and accounting services.

ARTICLE VII LIABILITY OF DIRECTORS

To the fullest extent permitted by law, no director of this corporation shall be personally liable to the corporation or its shareholders for monetary damages for breach of any duty owed to the corporation or its shareholders, except that a director may be held personally liable for (i) breaches of the duty of loyalty, (ii) acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) declaration of unlawful dividends or unlawful stock repurchases or redemptions, or (iv) a transaction from which the director derives an improper personal benefit.

Any director or officer who is involved in litigation or other proceeding by reason of his or her position as a director or officer of this corporation shall be indemnified and held harmless by the corporation to the fullest extent permitted by law.

ARTICLE VIII OTHER PROVISIONS

Preemptive Rights. The corporation elects to have preemptive rights so that each shareholder has the right to acquire a proportional amount of any shares that are issued.

Director or Officer Interest. In the absence of fraud, no transaction between (a) this corporation and (b) any other association, corporation or any director or officer of this corporation individually, shall be affected by the fact that any director or officer of this corporation is individually a party to the transaction or is interested in or is a director or officer of such other association or corporation.

Stock Transfer Restriction. No shareholder of this corporation shall sell any shares of stock held by him or her in this corporation without first offering to sell such stock to the corporation on the same terms and conditions and at the price offered in good faith and in writing, by any proposed purchaser. The written offer by such proposed purchaser shall be delivered to the corporation at the time the stock is offered to the corporation for sale. The corporation shall have the right to accept the offer any time within thirty (30) days from and after the date on which the offer is made to the shareholder and shall exercise the option to purchase by notifying the shareholder in writing. If the corporation shall not exercise its option to purchase the shares of stock, it shall notify the shareholder in writing within the thirty (30) day period and the shares may then be sold by the shareholder, but only to the proposed purchaser on the same terms and conditions as offered to the corporation, and only within thirty (30) days from and after the date on which the corporation declines to exercise its option.

Corporate Seal. The corporation shall have no corporate seal.

Certification

I certify that I have read the above Articles of Incorporation and that they are true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Chad W. Neptune", written over a horizontal line.

Chad W. Neptune, Incorporator
960 Broadway Ave., Suite 430
Boise, ID 83706