

Department of State.

**CERTIFICATE OF INCORPORATION
OF**

RON V. BOWEN, C.P.A., CHARTERED

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: **January 11, 1991**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth M. Babala*

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ARTICLES OF INCORPORATION

OF

RON V. BOWEN, C.P.A., CHARTERED

KNOW ALL MEN BY THESE PRESENTS: That I, the undersigned, being a natural person of full age and citizen of the United States, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general corporation laws of the state of Idaho, including the Professional Service Corporation Act, and the Acts amendatory thereof and supplemental thereto, do hereby certify as follows:

FIRST

The name of the corporation is Ron V. Bowen, C.P.A., CHARTERED

SECOND

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

To carry on the business of a certified public accountant, including accounting services, financial reporting, audit services, tax services, business and financial counseling and all related services together with the transaction of any and/or all lawful business, for which corporations may be incorporated under the Idaho Professional Services Corporations Act.

THIRD

The corporation is to have perpetual existence.

FOURTH

The name and location of the registered agent and office of the corporation is:

Ronald V. Bowen
1614 Crestview Ave.
Nampa, Idaho 83686

FIFTH

The amount of capital stock of this corporation shall be and is 1,000 shares of common stock; \$1 par value, which stock shall not be issued until fully paid for and once so issued shall be nonassessable.

SIXTH

The name and post office address of the incorporator and the number of shares subscribed for by such, is as follows:

| <u>NAME</u> | <u>POST OFFICE ADDRESS</u> | <u>SHARES</u> |
|-----------------|---|---------------|
| Ronald V. Bowen | 1614 Crestview Ave. Nampa, Idaho 83686 | 100 |

SEVENTH

The private property of the stockholders of the corporation shall not be subject to the payment of the corporate debts to any extent whatever, and the shares of the corporation shall not be subject to assessments for the purpose of paying expenses, conducting business, or paying debts of the corporation.

EIGHTH

The number of directors of the corporation shall be specified in the By-Laws and such number may from time to time be increased or decreased in such manner as may be prescribed in the By-Laws, and in accordance with Section 30-1-36 of the Idaho Code provided that the first Board of Directors shall be one (1) in number. No decrease in the number of directors shall have the effect of shortening the term of any incumbent director. In the case of an increase in the number of directors, the additional directors may be elected by a majority of the remaining directors even though less than the quorum of the new Board of Directors. The directors so elected shall hold office until the next annual meeting or at any special meeting duly called for that purpose and until their successors are elected and qualified.

NINTH

The name and address of the member of the first Board of Directors of the Corporation is:

| | | |
|-----------------|---------------------|--------------------|
| Ronald V. Bowen | 1614 Crestview Ave. | Nampa, Idaho 83686 |
|-----------------|---------------------|--------------------|

Such person shall hold office until the first annual meeting of the shareholders, and until the successors have been elected and qualified.

TENTH

Stockholders of the corporation shall have pre-emptive and preferential right of subscription to any shares of stock of the corporation, whether now or hereafter authorized. Any stock issued by the corporation shall first be offered to the stockholders of the corporation.

ELEVENTH

A voluntary sale, lease or exchange of all the property and assets of the corporation, including its good will, may be made by the Board of Directors upon such terms and conditions as it may deem expedient for the best interests of the corporation.

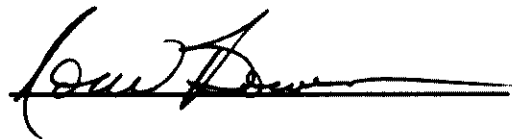
TWELFTH

No contract or other transaction between the corporation and any other corporation and no act of the corporation shall in any way be affected or invalidated by the fact that any of the directors of the corporation are pecuniarily or otherwise interested in, or are directors or officers of such other corporation. Any director individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction for the corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or a majority hereof, and any director of the corporation who is also a director or officer of such other corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the corporation which shall authorize any such contract or any such transaction with like force and effect as if he were not such director or officer of such other corporation or not so interested.

THIRTEENTH

The Board of Directors is expressly authorized to repeal and amend the By-Laws of the corporation and to adopt new By-Laws, and the corporation reserves the right to amend, alter, change or repeal, any provision contained in these Articles of Incorporation, in the manner now, or hereafter prescribed by law, by a majority vote of the stockholders, represented in person or by proxy, at any annual meeting of the stockholders or at any meeting duly called for that purpose, except where the laws of the said State of Idaho otherwise provide.

IN WITNESS WHEREOF, I have hereunto set my hand on this 28th day of December, 1990.

A handwritten signature in dark ink, appearing to read "Lou D. Brown", is written over a horizontal line.