

CERTIFICATE OF INCORPORATION OF

VAN KOHEN RIGHTERSO	
I DETE T CENADDUCA Comments of	Cara of the Cara of Idaha hambu contife that
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	
ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of	
Incorporation and attach hereto a duplicate or	riginal of the Articles of Incorporation.
Dated January 2	, 19 ^{?1}
ER SEALOR OF THE	Secretary of State
	Corporation Clerk

Para Com Man Com D ARTICLES OF INCORPORATION DEC 31 AM 8 42 OF SECRETARY OF VAN KOMEN & BIRD, CHARTERED STATE

The undersigned, acting as incorporators of a corporation under the Idaho Business Corporation Act, do hereby adopt the following Articles of Incorporation for such Corporation.

The name of the corporation shall be VAN KOMEN & BIRD, CHARTERED.

SECOND: The period of its duration is perpetual.

THIRD: The purpose or purposes for which the corporation is organized are: To engage in the practice of public accounting or auditing; to prepare, review, advise another, sign, cause another to sign, deliver, issue any accounting or financial statements or related documents; the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is ONE HUNDRED THOUSAND (100,000) shares of common stock with \$1.00 par value.

The address of the initial registered office of the corporation is 323 Dienhardt Lane, City of McCall, Valley County, State of Idaho, 83638, and the name of its initial registered agent is GARY VAN KOMEN. The mailing address of the corporation is Post Office Box 981, McCall, Idaho, 83638.

The number of directors constituting the initial board of directors of the corporation is two (2) and the names and addresses of the persons who are to serve as directors until the first meeting of the shareholders, or until their successors are elected and qualify, are:

Gary Van Komen Post Office Box 981

McCall, Idaho 83638

Patrick Thomas Bird Post Office Box 981

McCall, Idaho 83638

SEVENTH: The names and addresses of each of the incorporators is:

Gary Van Komen Post Office Box 981 McCall, Idaho 83638

Articles of Incorporation -1 $\,$ DONE AND DATED at McCall, Idaho, on this 23rd day of December, 1980.

Gary Nan Komen

STATE OF IDAHO)

State of Valley)

On this 23rd day of December, 1980, before me, a Notary Public in and for the State of Idaho, personally appeared GARY VAN KOMEN, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

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

Notary Public for Idaho Residing at McCall, Idaho