



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

RICHARD A. TEUTSCH, CPA, P.A.

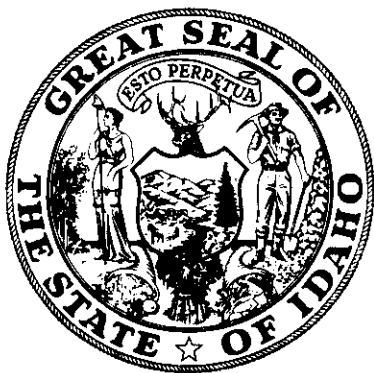
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

RICHARD A. TEUTSCH, CPA, P.A.,

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 30, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

RECEIVED
ARTICLES OF INCORPORATION
JUN 30 PM 3 44
OF
SECRETARY OF
STATE
RICHARD A. TEUTSCH, CPA, P.A.

KNOW ALL MEN BY THESE PRESENTS that these Articles of Incorporation have been executed by the undersigned for the purpose of forming a professional corporation in the State of Idaho under the Idaho Professional Service Corporation Act.

ARTICLE I

Name

The name of the corporation is RICHARD A. TEUTSCH, CPA, P.A.

ARTICLE II

Duration

The Corporation shall have perpetual existence

ARTICLE III

Purposes

The nature of the business of the Corporation and the objects and purposes to be transacted, promoted or carried on by it are:

(a) To carry on and conduct the practice of accounting under the laws of the State of Idaho through individuals authorized by law to render such services as individuals.

(b) As incident to and in furtherance of the above purpose, to invest the corporation's funds in real estate, mortgages, stocks, bonds and any other type of investment, and to own and lease real and personal property necessary for the rendering of accounting services.

ARTICLE IV

Authorized Shares

The aggregate number of shares which the Corporation shall have authority to issue is five thousand (5000), with a par value of One Dollar (\$1.00) per share.

ARTICLE V

Registered Office and Agent

The registered office of the Corporation is 612 West Hays Street, Boise, ID 83702. The registered agent at that address is Richard A. Teutsch.

ARTICLE VI

Director

The initial Board of Directors shall consist of one (1) Director. The name and address of the person who is to serve as such Director until the first annual meeting of Shareholders and until his successor is elected and qualified is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Richard A. Teutsch	612 West Hays Street Boise, ID 83702

ARTICLE VII

Incorporator

The name and address of the Incorporator is as follows:

<u>NAME</u>	<u>ADDRESS</u>
Richard A. Teutsch	612 West Hays Street Boise, ID 83702

IN WITNESS WHEREOF, these Articles of Incorporation have been signed this 29th day of June, 1981.



Richard A. Teutsch