



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

LEAVITT, CHRISTENSEN ASSOCIATES, 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 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 30, 1991**



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

[Signature]

**ARTICLES OF INCORPORATION
OF**

LEAVITT, CHRISTENSEN ASSOCIATES, P.A.

JAN 30 3 56 PM '91
SECRETARY OF STATE

The undersigned, a natural person licensed to practice certified public accountancy in the State of Idaho, acting as incorporator under the Idaho Professional Service Corporation Act, adopts the following articles of incorporation:

**ARTICLE I.
NAME OF THE CORPORATION**

The name of the corporation is LEAVITT, CHRISTENSEN ASSOCIATES, P.A. ("Corporation").

**ARTICLE II.
DURATION**

The Corporation shall have perpetual existence.

**ARTICLE III.
PURPOSES OF THE CORPORATION**

The Corporation is organized for the following purposes:

1. To engage in the practice of certified public accountancy and allied professional services.
2. To do any acts and perform any business permitted by the Idaho Professional Service Corporation Act.

**ARTICLE IV.
SHARES**

The class, aggregate number and par value per share of the shares which the Corporation is authorized to issue are as follows:

<u>Class</u>	<u>Number</u>	<u>Par Value Per Share</u>
Common	1,000	\$1.00

ARTICLE V.
OWNERSHIP AND TRANSFER RESTRICTIONS

Shareholders must be natural persons who are duly licensed or otherwise legally authorized within the state of Idaho to render certified public accountancy or allied professional services. Shareholders may transfer their shares only in compliance with the restrictions of the Idaho Professional Service Corporation Act.

ARTICLE VI.
INITIAL REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is 1843 Broadway, Suite 101, Boise, Idaho 83706, and the name of its initial registered agent at such address is Randall W. Leavitt.

ARTICLE VII.
INITIAL BOARD OF DIRECTORS

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 the initial Directors are:

NAME	ADDRESS
Randall W. Leavitt	11334 West Hickory Hill Court Boise, Idaho 83704
Fred M. Christensen	635 East Antigua Meridian, Idaho 83642

ARTICLE VIII.
QUALIFICATIONS OF DIRECTORS

Directors must be natural persons who are duly licensed or otherwise legally authorized within the state of Idaho to render certified public accountancy or allied professional services.

**ARTICLE IX.
INCORPORATOR**

The name and address of the incorporator is:

NAME

Randall W. Leavitt

ADDRESS

1843 Broadway, Suite 101
Boise, Idaho 83706

SIGNATURE OF INCORPORATOR

Dated: January 30, 1991



Randall W. Leavitt