



CERTIFICATE OF INCORPORATION
OF

REX S. LEFORGEE, 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 _____

REX S. LEFORGEE, C.P.A., CHARTERED

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 _____ October 29 _____, 19 79 .



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

FILED

ARTICLES OF INCORPORATION

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OF

SECRETARY OF
STATE

REX S. LEFORGEE, C.P.A., CHARTERED

(A Professional Corporation)

I, the undersigned, a natural person over the age of eighteen years do hereby form a professional corporation under the laws of the State of Idaho, as contained in Chapter 13 of Title 30 of the Idaho Code, entitled "Professional Service Corporation Act," and to that end do hereby certify:

ARTICLE I

NAME

The name of the corporation shall be REX S. LEFORGEE, C.P.A., CHARTERED.

ARTICLE II

PURPOSES AND POWERS

The purposes for which the corporation is organized are:

A. To engage in the professional practice of accounting as a professional corporation as the same is now or hereafter defined by statute, rule and regulation;

B. To invest funds in real property, personal property, mortgages, stocks, bonds or any other type of investments and to own or lease real or personal property necessary for the rendering of such professional services;

1 C. To engage in such other businesses or professions
2 as may be authorized or permitted by the Professional Service
3 Corporation Act (Chapter 13 of Title 30 of the Idaho Code) and
4 to the extent not inconsistent with the foregoing as may be
5 permitted by the Idaho Business Corporation Act (Chapter 1 of
6 Title 30 of the Idaho Code).

7 ARTICLE III

8 DURATION

9 The period of duration of the corporation shall be
10 perpetual.

11 ARTICLE IV

12 REGISTERED OFFICE

13 The registered office of said corporation in the
14 State of Idaho shall be located at 864 Filer Avenue, Twin
15 Falls, Twin Falls County, Idaho; the post office address of the
16 registered office of said corporation in the State of Idaho,
17 County of Twin Falls, shall be P. O. Box 1292, Twin Falls,
18 Idaho. Rex S. Leforgee shall be the registered agent at the
19 address set forth above.

20 ARTICLE V

21 CORPORATE STOCK

22 The aggregate number of shares which the corporation
23 shall have authority to issue is 5,000, all of which shall have
24 a par value of \$1.00 per share.

1 ARTICLE VI

2 INCORPORATOR

3 The name and address of the incorporator is:

4 NAME

ADDRESS

5 Rex S. Leforgee

P. O. Box 1292
Twin Falls, ID 83301

7 ARTICLE VII

8 MANAGEMENT

9 The business of the corporation shall be managed by a
10 board of at least three (3) directors, except that if all of
11 the shares of the corporation are owned beneficially and of
12 record by either one (1) or two (2) stockholders, the number of
13 directors may be less than three (3) but not less than the
14 number of stockholders. Directors need not be shareholders. A
15 director shall hold office for the term for which he was named
16 or elected and until his successor is elected and qualified.

17 There shall be one (1) director on the initial Board
18 and he shall be Rex S. Leforgee, who shall serve as a director
19 until his successor is elected and qualified.

20 ARTICLE VIII

21 BY-LAWS

22 The power to adopt, repeal and amend the By-Laws of
23 the corporation shall be in the stockholder and the By-Laws may
24 be amended, adopted or repealed by the stockholder.

