

State of Idaho

Department of State

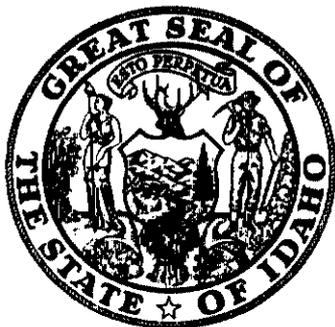
CERTIFICATE OF INCORPORATION OF

REAGAN, PARKS AND BUSMANN, 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 6, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Valerie Taylor*

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SECRETARY OF STATE

ARTICLES OF INCORPORATION

OF

REAGAN, PARKS and BUSMANN, P.A.

That we, the undersigned, citizens of the United States over the age of twenty-one years, do hereby associate ourselves together for the purpose of forming a professional corporation under the laws of the State of Idaho, and do hereby make, sign, acknowledge, file and adopt for that purpose the following Articles of Incorporation and do hereby declare:

ARTICLE I

The name of this professional corporation is and shall be Reagan, Parks and Busmann, P.A.

ARTICLE II

The nature of the business and the objects and purposes of this corporation shall be:

The primary business in which the corporation intends to engage and which is and shall be among the purposes for which this corporation is formed, is to engage in the practice of public accounting as it applies to the accounting profession in all of its ramifications and subdivisions and functions deemed by the State Board of Accountancy of the State of Idaho to constitute the practice of accounting;

To have and exercise all the powers conferred by the laws of the State of Idaho upon corporations formed under the laws pursuant to, and under which, the corporation is formed, as such laws are now in effect or may at any time hereafter be amended.

ARTICLE III

The corporation is authorized to issue only one class of shares of stock. The capital stock of this corporation shall be NINE HUNDRED DOLLARS (\$900.00) divided into NINE HUNDRED (900) shares with a par value of ONE Dollar (\$1.00) per share. All of the stock shall be nonassessable common stock with equal voting and other rights and privileges.

ARTICLE IV

The principal office, ^{and registered office} of this corporation in the State of Idaho shall be located at 537 West Bannock, Suite 215, Boise, Ada County, Idaho and the name of the registered agent shall be Harold L. Busmann.

ARTICLE V

The governing board of this corporation shall be called the Board of Directors which shall consist of at least three and not more than five members, the number to be designated by the By-Laws consistent with this article. The first Board of Directors and Incorporators shall consist of three members, whose names and addresses are as follows:

Sandra Parks
4990 Lake Edge Place
Boise, Idaho 83703

Harold L. Busmann
2826 North El Rancho Road
Boise, Idaho 83704

Kenneth L. Reagan
7232 Cascade Drive
Boise, Idaho 83704

ARTICLE VI

The term of existence of this corporation is and shall be perpetual.

ARTICLE VII

There shall be the following officers elected annually, whose powers, duties, removal, resignation, replacement and general authority shall be designated and granted by the By-Laws of this corporation:

- (a) President
- (b) Secretary
- (c) Treasurer

Such other officers and agents as may be necessary for the business of this corporation may be appointed by the Board of Directors in the manner provided by the By-Laws.

ARTICLE VIII

The Directors of this corporation have power in their discretion to reserve from the profits each year such amount thereof as they may deem necessary and advisable for the purpose of establishing a reserve fund to be used as working capital in the business of the corporation, and they may employ and use such funds for the purpose of extending the business, operations of the corporation or to purchase its own stock, or to purchase stock, bonds, and other obligations of other corporations which it is authorized by law to purchase.

ARTICLE IX

No contract or transaction entered into by the corporation shall be affected by the fact that a Director or Officer of the corporation was personally interested in it, if at the meeting of the Board of Directors making, authorizing, or confirming such contract or transaction the interested Director disclosed his interest therein and refrains from voting on such contract or transaction.

ARTICLE X

This corporation shall have power to conduct business in any state or foreign country, and to maintain officers therein, subject to the laws of the State of Idaho, and does hereby certify that the facts therein set forth are true.

ARTICLE XI

Every stockholder, as a condition of owning shares in this corporation, shall be duly licensed or otherwise legally authorized to render the same specific professional services as those for which the corporation was incorporated.

IN WITNESS WHEREOF, We have hereunto set our hands and seals to this instrument, which is executed in triplicate this 31st day of December, 1992.

Sandra Parks
Sandra Parks, President

Harold L. Busmann
Harold L. Busmann, Secretary

Kenneth L. Reagan
Kenneth L. Reagan, Treasurer

STATE OF IDAHO)
) ss.
County of Ada)

On this 31 day of December, in the year of 1992, before me, the undersigned Notary Public in and for said State, personally appeared SANDRA PARKS, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she 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.

Maureen E. Luetke
Notary Public for Idaho
Residing at Boise, Idaho
My Commission Expires: 6-24-94

STATE OF IDAHO)
) ss.
County of Ada)

On this 31st day of December, in the year of 1992, before me, the undersigned Notary Public in and for said State, personally appeared HAROLD L. BUSMANN, known or identified 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.

Marionette Luetke
Notary Public for Idaho
Residing at Boise, Idaho
My Commission Expires: 6-24-94

STATE OF IDAHO)
) ss.
County of Ada)

On this 31 day of December, in the year of 1992, before me, the undersigned Notary Public in and for said State, personally appeared KENNETH L. REAGAN, known or identified 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.

Marionette Luetke
Notary Public for Idaho
Residing at Boise, Idaho
My Commission Expires: 6-24-94