

ARTICLES OF INCORPORATION

OF

LESTER G. PREADER II, CPA, PC
(A Professional Corporation)

97 DEC 12 PM 2:30
SECRETARY OF STATE
STATE OF IDAHO

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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, Idaho Code, entitled "Professional Service Corporation Act," and to that end do hereby certify:

ARTICLE I. NAME

The name of the corporation shall be LESTER G. PREADER II, CPA, PC.

ARTICLE II. PURPOSES AND POWERS

The purposes for which the corporation is organized are:

A. To engage generally in the professional practice of tax preparation, accounting services, management and computer consulting as the practice of which the same is now or hereafter defined by statute, rule, or regulation;

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

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

ARTICLE III. DURATION

The period of duration of the corporation shall be perpetual.

ARTICLE IV. REGISTERED OFFICE AND REGISTERED AGENT

The registered office of said corporation in the State of Idaho shall be located at 208½ North Broadway, Buhl, Idaho 83316. Lester G. Preader II, CPA, shall be the registered agent at the address set forth above.

ARTICLE V. CORPORATE STOCK IDAHO SECRETARY OF STATE

The aggregate number of shares which the corporation shall have authority to issue is 30,000 shares of common stock, 15,000 of which are voting

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shares and 15,000 of which are nonvoting shares, all of which shall have no par value.

ARTICLE VI. INCORPORATOR

The name and address of the incorporator is:

| <u>NAME</u> | <u>ADDRESS</u> |
|---------------------------|---|
| Lester G. Preader II, CPA | P.O. Box 642 208½ North Broadway Buhl, ID 83316 |

ARTICLE VII. MANAGEMENT

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

There shall be one (1) director on the initial Board, and he shall be Lester G. Preader II, CPA, who shall serve as a director until his successor is elected and qualified.

ARTICLE VIII. BYLAWS

The power to adopt, repeal, and amend the Bylaws of the corporation shall be in the stockholder and the Bylaws may be amended, adopted, or repealed by the stockholder.

IN WITNESS WHEREOF, I have hereunto set my hand this 10th day of December, 1997.


LESTER G. PREADER II, CPA

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 10th day of December, 1997, before me, the undersigned, a Notary Public in and for said State, personally appeared LESTER G. PREADER II, CPA, known to me to be the person whose name is subscribed to the foregoing 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.

Carol Harris
NOTARY PUBLIC FOR IDAHO
Residence: Twin Falls, ID
My Commission Expires: 7-15-2003