

State of Idaho

Department of State

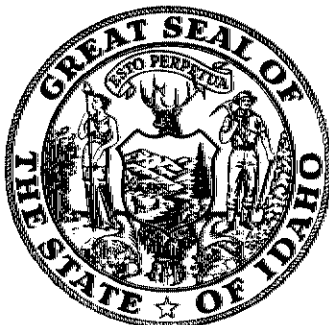
CERTIFICATE OF INCORPORATION OF

ANNE MARIE DOWNEN, CPA, PA
File number C 115749

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: July 15, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

ARTICLES OF INCORPORATION
OF
ANNE MARIE DOWNEN, CPA, PA.

JUL 15 3 08 PM '96

SECRETARY OF STATE
STATE OF IDAHO

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Idaho.

ARTICLE I NAME

The name of the corporation shall be:

Anne Marie Downen, CPA, PA.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in accounting, tax and bookkeeping services as permitted under the laws of the United States, the State of Idaho, or any other state, county, territory or nation.

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV ADDRESS

The street address of the initial registered office of the corporation shall be 320 W. South Slope Rd., Emmett, Id. 83617, and the name of the initial Registered Agent for the corporation at that address is Anne Marie Downen.

ARTICLE V SPECIAL PROVISIONS

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as may be necessary shall be deemed to have been taken by the appropriate officers to accomplish this compliance.

ARTICLE VI TERM OF EXISTENCE

This corporation shall exist perpetually.²

IDAHO SECRETARY OF STATE
DATE 07/15/1996 0900 10939

CK #: 2640 CUST# 69101

CORP

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ARTICLE VII LIMITATION OF LIABILITY

Each director, stockholder and officer, in consideration for his services, shall, in the absence of fraud, be indemnified, whether then in office or not, for the reasonable cost and expenses incurred by him in connection with the defense of, or for advice concerning any claim asserted or proceeding brought against him by reason of his being or having been a director, stockholder or officer of the corporation or of any subsidiary of the corporation, whether or not wholly owned, to the maximum extent permitted by law. The foregoing right of indemnification shall be inclusive of any other rights to which any director, stockholder or officer may be entitled as a matter of law.

ARTICLE VIII SELF DEALING

No contract or other transaction between the corporation and other corporations, in the absence of fraud, shall be affected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in a contract or transaction, or are directors or officers of any other corporation, and any director or directors, individually or jointly, may be a party or parties to, or may be interested in such contract, act or transaction, or in any way connected with such person or person's firm or corporation, and each and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from this contracting with the corporation for the benefit of himself or any firm, association or corporation in which he may be in any way interested. Any director of the corporation may vote upon any transaction with the corporation without regard to the fact that he is also a director of such subsidiary or corporation.

This corporation shall have a minimum of one director. The initial Board of Directors shall consist of:

Anne Marie Downen, 320 W. South Slope Rd., Emmett, Id. 83617

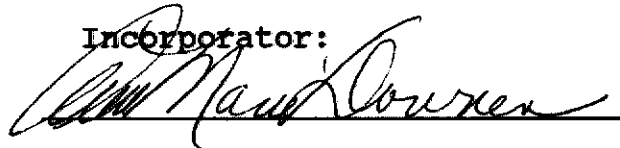
ARTICLE IX INCORPORATOR

The name and address of the incorporator is:

Anne Marie Downen, 320 W. South Slope Rd., Emmett, Id. 83617

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this 13th day of July, 1996.

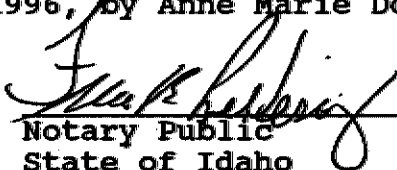
Incorporator:

A handwritten signature in cursive script, appearing to read "Anne Marie Downen", is written over a horizontal line.

STATE OF Idaho
COUNTY OF Ada

The foregoing instrument was executed and acknowledged
before me this 13th day of July, 1996, by Anne Marie Downen.

(SEAL)



Notary Public
State of Idaho
My Commission Expires:
September 12, 2001

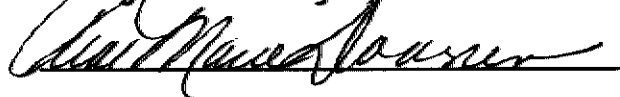
DESIGNATION OF AND ACCEPTANCE
BY REGISTERED AGENT

The following is submitted in compliance with the laws of the State of Idaho. Anne Marie Downen, CPA, PA., a corporation organizing under the laws of the State of Idaho, with its principal office located at 320 W. South Slope Rd., Emmett, Idaho, 83617., has named Anne Marie Downen, whose address is 320 W. South Slope Rd., Emmett, Id. 83617, as its Agent to accept service of process within this State.

ACCEPTANCE:

I agree as Registered Agent to accept service of process; to keep the office open during prescribed hours; to post my name (and any other officers of said corporation authorized to accept service of process at the above designated address) in some conspicuous place in the office as required by law.

Registered Agent:

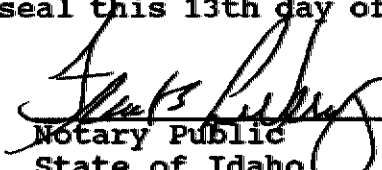


STATE OF Idaho
COUNTY OF Ada

BEFORE ME, the undersigned authority, this day personally appeared Anne Marie Downen, who, after being duly sworn, deposes and says that the facts and matters contained above are true and correct, and that he has executed the same for the purposes expressed herein.

WITNESS my hand and official seal this 13th day of July, 1996.

(SEAL)


Notary Public
State of Idaho
My Commission Expires:
September 12, 2001