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IDAHO SECRETARY OF STATE

07/24/2014 05:00

ARTICLES OF INCORPORATION

OFFICE OF THE
SECRETARY OF STATE
STATE OF IDAHO

CK:2641 CT:299321 BH:1434557

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OF

BENJAMIN J. BROWN CPA, PC

THE UNDERSIGNED, subscriber to these Articles of Incorporation, a natural person competent to contract, and certified public accountant duly licensed to render services as such under the laws of the State of Idaho, hereby presents these Articles for the formation of a corporation under the Professional Service Corporation Act, and other laws of the State of Idaho.

ARTICLE I

NAME: The name of this corporation is Benjamin J. Brown CPA, PC

ARTICLE II

NATURE OF BUSINESS: The purposes for which the corporation is organized are:

To engage in every phase and aspect of the business of rendering the same professional services to the public that a certified public accountant, duly licensed under the laws of the State of Idaho, is authorized to render, together with allied professional services. Such services shall be rendered only through officers, employees and agents who are duly licensed under the laws of the State of Idaho to practice accountancy or allied professional services therein.

To own or lease real and personal property necessary or appropriate for the rendering of the professional services authorized by these Articles of Incorporation and to invest the funds of this corporation in real estate, mortgages, stocks, bonds or any other type of investment whatsoever.

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To do all and everything necessary and proper for the accomplishment of any of the purposes or attaining of any of the objects or the furtherance of any of the purposes enumerated in these Articles of Incorporation or any amendment thereof, necessary or incidental to the protection and benefit of the corporation, and in general, either alone or in association with other corporations, firms, or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purposes or the attainment of the objectives or the furtherance of such purposes or objectives of this corporation.

The foregoing paragraphs shall be construed as enumerating both objectives and purposes of this corporation; and it is hereby expressly provided that the foregoing enumeration of specific purposes shall not be held to limit or restrict in any manner the purposes of this corporation otherwise permitted by law.

The corporation hereby elects to be governed by the provisions of the Idaho Professional Service Corporations Act, and the corporation and its shareholder shall have all of the powers and shall enjoy all of the rights, privileges and immunities thereunder.

ARTICLE III

CAPITAL STOCK: The aggregate number of shares of stock which this corporation has authority to issue is One Hundred (100) shares of common stock having a nominal or par value of Ten Dollars (\$10.00) per share. Such shares shall consist of one class of stock only. None of the shares of this corporation may be issued to anyone other than an individual duly licensed to practice as a certified public accountant, or an allied professional service, in the State of Idaho. The corporation shall be authorized to issue its common stock pursuant to such plans as it may from time to time adopt in accordance with provisions of Section 1244 of the Internal Revenue Code of 1986, as amended, and the Board of Directors shall be authorized to adopt a written plan for such issuance, though adoption of a written plan therefor shall not be a pre-condition for qualification of issued stock under said Section 1244

ARTICLE IV

TERM OF EXISTENCE: The period of duration of the corporation is perpetual.

ARTICLE V

ADDRESS: The address of the corporation's initial registered office in the State of Idaho shall be 506 6th Street, Rupert, Idaho 83350, and the name of its initial registered agent at such address is Benjamin J. Brown, CPA.

ARTICLE VI

INITIAL DIRECTOR: The name and post office address of the individual constituting the initial Board of Directors of the corporation, to serve as director until the first annual meeting of shareholders or until his successor is elected is:

<u>Name</u>	<u>Address</u>
Benjamin J. Brown, CPA	PO Box 513 Rupert, Idaho 83350

For such time as the corporation shall have less than three shareholders, it shall have the same number of directors as it has shareholders. At any time at which the corporation has three or more shareholders, it shall have not less than three no more than five directors.

ARTICLE VII

INCORPORATOR: The name and post office address of the incorporator and subscriber to these Articles of Incorporation, being a certified public accountant, duly licensed under the laws of the State of Idaho to render service as such, is:

<u>Name</u>	<u>Address</u>
Benjamin J. Brown, CPA	PO Box 513 Rupert, Idaho 83350

ARTICLE VIII

VOTING TRUSTS: No shareholder of this corporation shall enter into a voting trust agreement or any other type of agreement vesting any other person with the authority to exercise the voting power of any or all of his shares, as proscribed by Idaho Code §30-1308.

ARTICLE IX

RESTRAINT ON ALIENATION OF SHARES: No shareholder of this corporation may sell or transfer his shares therein except to another individual who is eligible to be a shareholder of the corporation, by reason of his or her qualification to practice accountancy or allied professional services in the State of Idaho, and such sale or transfer may be made only after the same shall have been approved at the stock holder's meeting specifically called for such a purpose. If any shareholder becomes legally disqualified to practice accountancy or allied professional services in the State of Idaho, or accepts employment that places restrictions or limitations upon his continuous rendering of such professional services, such shareholder's shares shall immediately become subject to purchase by this corporation in accordance with the By-Laws adopted by the shareholders. If at a time when the corporation has only one (1) shareholder and that shareholder becomes disqualified to practice accountancy or allied professional services, or dies, the disqualified shareholder, or the personal representative of such shareholder, may exercise the voting rights of outstanding shares of the corporation's stock only for the purpose of dissolving the corporation pursuant to §§30-1-82 through 30-1-93, Idaho Code.

ARTICLE X

ADDITIONAL CORPORATE POWERS: In furtherance, and not in limitation of the general powers conferred by the laws of the State of Idaho and of the purposes and objectives hereinabove stated, this corporation shall have all and singular the following powers:

This corporation shall have the power to enter into, or become a partner or joint venturer in, any arrangement for sharing profits, union of interest, or cooperation to carry on any business which this corporation has the direct or incidental authority to pursue (including the power to enter into any accountancy practice expense sharing arrangement).

The shareholders of the corporation shall have full pre-emptive rights.

This corporation shall have the power, at its option, to purchase and acquire the shares owned and held by any shareholder who should desire to sell, transfer, or otherwise dispose of his or her shares, in accordance with the By-Laws adopted by the shareholders of this corporation setting forth the terms and conditions of such purchase; provided, however, the capital of this corporation is not impaired.

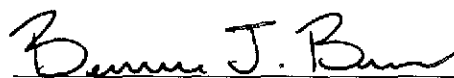
This corporation shall have the power to enter into, for the benefit of its employees, one or more of the following:

1. Death benefit plan;
2. Group insurance plan;
3. Medical reimbursement plan;
4. Disability and wage continuation plan;
5. Pension plan;
6. Profit-Sharing plan;
7. 401 (k) plan;
8. Stock bonus plan;
9. Thrift and savings plan; and
10. Other retirement or incentive compensation plans.

ARTICLE XI

BY-LAWS: Other provisions for the regulation of the internal affairs of the corporation are such as may be provided by the By-Laws of this corporation.

IN WITNESS WHEREOF, the incorporator has executed these Articles of Incorporation this 1st day of July, 2014.



Benjamin J. Brown, CPA