



Department of State

**CERTIFICATE OF INCORPORATION
OF**

WILLIAM P. DOUGHERTY, CPA, 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: December 17, 1990



Pete T. Cenarrusa

SECRETARY OF STATE

by:

Elizabeth M. Zabala

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SEC. OF STATE

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ARTICLES OF INCORPORATION

OF

William P. Dougherty, CPA, P.A.

KNOW ALL MEN BY THESE PRESENTS: That I/we the undersigned national person(s) of lawful age and citizen(s) of the United States for the purpose of forming a professional corporation pursuant to the provisions of the Idaho Professional Service Corporation Act (Title 30, Chapter 13, Idaho Code) do(es) hereby certify as follows:

FIRST

The name of the corporation shall be
William P. Dougherty, CPA, P.A.,
hereinafter called the Corporation.

SECOND

The Corporation is to have perpetual existence.

THIRD

The purpose for which the Corporation is formed is to engage as a professional service corporation in the practice of the profession of Public Accounting
as authorized by Section 30-1301, et seq, Idaho Code.

FOURTH

As limited by the laws of Idaho, the Corporation may practice said profession and operate offices throughout the State of Idaho.

FIFTH

The aggregate number of shares which the Corporation

shall have authority to issue is: 1000

Such shares are to consist of one class only. The par value of each of such shares shall be NO PAR VALUE.

SIXTH

All of the shares of stock issued shall be of one class, and all shares shall have equal value, without preferences, limitations or differences in relative rights with respect to other shares.

SEVENTH

No person may become a shareholder in the Corporation who is not licensed to practice PUBLIC ACCOUNTING in the State of Idaho. Should any shareholder cease, for any reason, to be licensed to practice PUBLIC ACCOUNTING in the State of Idaho, then that person shall cease to have voting rights in the Corporation (regardless of the number of shares owned) and that person's shares shall be treated as evidence of indebtedness of the Corporation and redeemed by the Corporation or purchased by an authorized, licensed person or persons as expeditiously as practicable.

EIGHTH

The address of the initial registered office of the Corporation is: 1420 LINCOLN WAY, SUITE #100
COEUR D'ALENE, IDAHO 83814

The name of the Corporation's initial registered agent at such address is: William P. Dougherty

NINTH

The number of directors constituting the initial Board of Directors is: one.

The names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors be elected and qualify are:

name <u>William P. Dougherty</u>	name _____
address <u>1420 Lincoln Way, #100</u>	address _____
<u>Coeur d' Alene, Idaho</u>	_____
name _____	name _____
address _____	address _____
_____	_____

TENTH

The names and addresses of all incorporators are:

name <u>William P. Dougherty</u>	name _____
address <u>1420 Lincoln Way #100</u>	address _____
<u>Coeur d' Alene, Idaho</u>	_____
name _____	name _____
address _____	address _____
_____	_____
name _____	name _____
address _____	address _____
_____	_____
name _____	name _____
address _____	address _____
_____	_____

IN WITNESS WHEREOF, we have hereunto set our hands and seals this 7 day of December, 1990.

William P. Dougherty
President

William P. Dougherty
Vice-President

William P. Dougherty
Secretary

STATE OF IDAHO)
County of Kootenai) ss.

On this 7th day of December, 1990,
before me, the undersigned, a Notary Public in and for the
State of Idaho, personally appeared:

William P. Dougherty

known to me to be the persons whose names are subscribed to
the within and foregoing instrument, and acknowledged to me
that they executed the same, and that they were persons of
lawful age and citizens of the United States of America.

IN WITNESS WHEREOF, I have hereunto set my hand and
affixed my official seal the day and year in this certifi-
cate first above written.



Jeanne-Marie Wood
Notary Public for Idaho
Jeanne-Marie Wood
Residing at: Coeur d'Alene, ID
My commission expires: 4/30/92