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CORP

ARTICLES OF INCORPORATION

KNOW ALL MEN BY THESE PRESENTS, that I, the undersigned incorporator being of the age of eighteen years or more, desiring to organize a corporation under the laws of the State of Idaho, do hereby make, sign and verify these Articles of Incorporation.

ARTICLE I

The name of the corporation is **REXROAT, HARBERD & ASSOC., PA.**

ARTICLE II

The period of its duration is perpetual.

ARTICLE III

The purposes for which the corporation is organized are as follows:

- (a) To provide professional accounting services and all ancillary services lawful thereto;
- (b) To do all other things necessary or incidental to the foregoing business purposes;
- (d) To undertake all other business activities of any kind or nature for which businesses may be lawfully incorporated under the laws of the State of Idaho;

ARTICLE IV

The corporation is authorized to issue one class of shares, in a total amount of Two Thousand (2,000) shares. The stock shall bear no par value. Shares of

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stock of this corporation shall not be transferred or sold until said sale shall be approved by the Board of Directors of this corporation, in accordance with the duly adopted By-Laws of this corporation.

The capital stock of this corporation, after the amount of the subscription price or par value has been paid in, shall not be subject to assessment and no paid up stock and no stock issued as fully paid shall be assessed or be assessable.

ARTICLE V

The address of the initial registered office of the corporation is 125 North Buchanan, Jerome, Idaho 83338.

The name of the initial registered agent at such address is KEVIN REXROAT.

ARTICLE VI

The name and address of the person who shall serve as director of the corporation until the first annual meeting of shareholders is:

KEVIN REXROAT, 125 North Buchanan, Jerome, Idaho 83338

ARTICLE VII

The name and address of the incorporator is:

KEVIN REXROAT, 125 North Buchanan, Jerome, Idaho 83338

ARTICLE VIII

No private property of the stockholders of the corporation shall be subject to or liable for payment of corporation debts.


ARTICLE IX

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter provided by law, and all rights conferred upon stockholders of this corporation are granted subject to this reservation.

ARTICLE X

All shareholders of the corporation shall be duly licensed in the State of Idaho to practice the profession of accounting.

DATED this 26TH day of November, 2002.


KEVIN REXROAT

STATE OF IDAHO)
 ss:
County of Jerome)

On this 26th day of November, 2002, before me, the undersigned, a Notary Public in and for said County and State, personally appeared KEVIN REXROAT, known to me to be the person whose name is subscribed to the within and foregoing instrument, and who acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, the day and year in this certificate first above written.

