

**FILED EFFECTIVE**

2004 JUN -3 P 3:28  
SECRETARY OF STATE  
STATE OF IDAHO

**ARTICLES OF INCORPORATION**  
of  
**CHRISTOPHER S. LARSON  
& ASSOCIATES, P.A.**  
*(Professional Service Corporation)*

**ARTICLE I  
CORPORATE NAME**

The name of the professional corporation shall be Christopher S. Larson & Associates, P.A.

**ARTICLE II  
DURATION OF CORPORATION**

The duration of the corporation shall be perpetual.

**ARTICLE III  
CORPORATE PURPOSE**

The corporation is organized for the practice of the profession of public accounting.

**ARTICLE IV  
CAPITALIZATION**

The total number of shares this corporation shall have the authority to issue shall be 1,000 shares of voting common stock having a par value of \$1.00 per share.

**ARTICLE V  
BOARD OF DIRECTORS**

The number of directors constituting the initial Board of Directors is one (1). The number of directors may be increased or decreased from time to time by resolution of the directors, but the number of directors shall not be less than one (1) or more than three (3). No decrease in the number of directors shall have the effect of shortening the term of any incumbent director. The name and address of the person who is to serve until the first annual meeting of the shareholders and until his successor is elected and qualified is:

Chris Larson

1309 S. Five Mile Rd.  
Boise, ID 83709  
IDAHO SECRETARY OF STATE  
06/03/2004 05:00  
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## **ARTICLE VI PREEMPTIVE RIGHTS**

The corporation elects to have preemptive rights so that each shareholder has the right to acquire a proportional amount of any shares that are issued.

## **ARTICLE VII AMENDMENT OF ARTICLES OF INCORPORATION**

The corporation reserves the right to amend, alter, change, or repeal any provisions contained in its articles of incorporation in any manner now or hereafter prescribed or permitted by statute. All rights of shareholders of the corporation are granted subject to this reservation.

## **ARTICLE VIII AMENDMENT OF BYLAWS**

The Board of Directors is expressly authorized to alter, amend, or repeal the bylaws of the corporation and to adopt new bylaws, subject to repeal or change by majority vote of the shareholders. Nothing herein shall deny the concurrent power of the shareholders to adopt, alter, amend, or repeal the bylaws.

## **ARTICLE IX LIMITATION ON DIRECTOR LIABILITY**

To the fullest extent permitted by Idaho law and subject to the bylaws of this corporation, a director of this corporation shall not be liable to the corporation or its shareholders for monetary damages for his or her conduct as a director. Any amendment to or repeal of this Article shall not adversely affect any right of a director of this corporation hereunder with respect to any acts or omissions of the director occurring prior to amendment or repeal.

## **ARTICLE X INDEMNIFICATION**

To the fullest extent permitted by its bylaws and Idaho law, this corporation is authorized to indemnify any of its officers, directors, employees and agents. The Board of Directors shall be entitled to determine the terms of indemnification, including advance of expenses, and to give effect thereto through the adoption of bylaws, approval of agreements, or by any other manner approved by the Board of Directors. Any amendment to or repeal of this Article shall not adversely affect any right of an individual with respect to any right to indemnification arising prior to such amendment or repeal.

## **ARTICLE XI TRANSACTIONS WITH INTERESTED PARTIES**

The corporation may enter into contracts and otherwise transact any business with its directors, officers, and shareholders, and with any entity in which they may have an interest adverse to the corporation, as freely as though such adverse interest does not exist, even though the vote, action, or presence of such director, officer, or shareholder may be necessary to obligate the corporation upon such contracts or transactions.

In the absence of fraud, and with the notice required by the following paragraph, no such contract or transaction shall be avoided and no such director, officer, or shareholder shall be held liable to account to the corporation, by reason of such adverse interest or by reason of any fiduciary relation to the corporation, for any profit or benefit realized by him through any such contract or transaction.

Directors and officers of the corporation shall notify the Board of Directors, at the meeting at which such contract or transaction is authorized or confirmed, of the nature of their adverse interest. A general notice that a director or officer of the corporation is interested in any entity shall be sufficient disclosure of such adverse interest. No notice shall be required if all directors have actual knowledge of the adverse interest.

## **ARTICLE XII STOCK TRANSFER RESTRICTION**

No shareholder of this corporation shall sell any shares of stock held by him or her in this corporation without first offering to sell such stock to the corporation on the same terms and conditions and at the price offered in good faith and in writing, by any proposed purchaser. The written offer by such proposed purchaser shall be delivered to the corporation at the time the stock is offered to the corporation for sale. The corporation shall have the right to accept the offer any time within thirty (30) days from and after the date on which the offer is made to the shareholder and shall exercise the option to purchase by notifying the shareholder in writing. If the corporation shall not exercise its option to purchase the shares of stock, it shall notify the shareholder in writing with the thirty (30) day period and the shares may then be sold by the shareholder, but only to the proposed purchaser on the same terms and conditions as offered to the corporation, and only withing thirty (30) days from and after the date on which the corporation declines to exercise its option.

## **ARTICLE XIII CORPORATE SEAL**

The corporation shall have no corporate seal.

**ARTICLE XIV  
REGISTERED OFFICE**

The name and address of the registered agent of the corporation are:

Chris Larson  
1309 S. Five Mile Rd.  
Boise, ID 83709

**ARTICLE XV  
INCORPORATOR**

The name and address of the incorporator are as follows:

Chris Larson  
1309 S. Five Mile Rd.  
Boise, ID 83709

**ARTICLE XVI  
INITIAL PRINCIPAL OFFICE**

The mailing address of the corporation's initial principal office is:

1309 S. Five Mile Rd.  
Boise, ID 83709

Signature of at least one incorporator:

Signature Chris Larson

Chris Larson, Incorporator