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SECRETATE OF LOANOR

## ARTICLES OF INCORPORATION

## MICK & SALOVE, P.A., CERTIFIED PUBLIC ACCOUNTANTS

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, for the purpose of forming a corporation under the Idaho Professional Service Corporations Act, Title 30, Chapter 13, Idaho Code, does hereby certify, declare, and adopt the following Articles of Incorporation:

I.

The name of the Corporation shall be MICK & SALOVE, P.A., CERTIFIED PUBLIC ACCOUNTANTS.

II.

The nature of the business, or the object or purpose to be transacted, promoted, or carried on by the Corporation, is:

- To provide accounting, bookkeeping, and tax return preparation services; and
- (2) To transact any other lawful business for which a corporation may be incorporated under the Idaho Business Corporation Act.

III.

The aggregate number of shares which the Corporation shall have the authority to issue is one hundred thousand (100,000) shares of no-par value common stock. Said shares shall be of one class only. IDAHO SECRETARY OF STATE

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ARTICLES OF INCORPORATION - 1.

The Corporation is to have a perpetual existence.

v.

The business of the Corporation shall be managed by its Board of Directors, each of whom shall be at least eighteen (18) years of age. The number of directors of the Corporation shall be set forth in the Bylaws in a manner not prohibited by law. Until so changed, the number of directors shall be two (2). The directors need be neither stockholders of the Corporation, nor residents of the state of Idaho.

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

<u>Name</u>	Address
ROBYN MICK	12745 W. Audi Boise, Idaho 83713
GENEVE A. SALOVE	4841 E. Armga Drive Meridian, Idaho 83642

VI.

The private property of the stockholders shall not be subject to the payment of corporate debts.

VII.

The Corporation shall have the authority, in accordance with Idaho State law, to indemnify each director or officer, or any person who may have served at its request as a director or officer of another corporation in which it has shares of capital stock or of which it is a creditor, against expenses actually and necessarily incurred by him in connection with the defense of any action, suit, or proceeding in which he is made a party by reason of being or having been a director or officer of the Corporation or of such other corporation (whether or not he continues to be a director or officer at the time of incurring such expense) except in relation to matters as to which he shall be adjudged in such action, suit, or proceeding to be liable for negligence or willful misconduct in the performance of his duty as such director or

officer. Such indemnification shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, agreement, vote of stockholders, or otherwise.

The Corporation shall have the right to defend and to incur reasonable expenses in the defense of any such actions, suits, or proceedings brought against any such director, officer, or person. Wherever in this section a director or officer is referred to, such reference shall include his or her personal representatives, executors, and administrators.

## VIII.

Meetings of the stockholders may be held outside the state of Idaho if the Bylaws so provide. Subject to any provision contained in any statute, the books of the Corporation may be kept outside the state of Idaho at such place or places as may be designated from time to time either by the Board of Directors or in the Bylaws of the Corporation. Election of directors need not be by ballot unless the Bylaws of the Corporation shall so provide.

IX.

The Corporation reserves the right to amend, alter, change, or repeal any provision herein contained in the manner now or hereafter prescribed by statute and all rights conferred upon stockholders herein are granted subject to this reservation.

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The name and place of residence of the incorporator is as follows:

Mame Address

GENEVE A. SALOVE 4841 E. Armga Drive
Meridian, Idaho 83642

XI.

The registered office of this Corporation in the state of Idaho shall be 4700 No. Cloverdale Road, Suite 204, Boise, Idaho 83713, or such other place within the county of Ada as the Board of

ARTICLES OF INCORPORATION - 3.

Directors may hereafter determine. The name of the registered agent at such address is GENEVE A. SALOVE.

DATED this ZFM day of April, 2000.

SENEVE A. SALOVE, Incorporator

STATE OF IDAHO ) ss. County of Ada )

On this day of April, 2000, before me, the undersigned Notary Public in and for the state, personally appeared GENEVE A. SALOVE, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed the same.

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

Notary Public\_for Idaho

Residing at Engle, Idaho
My commission expires: 2-20-02

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