

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

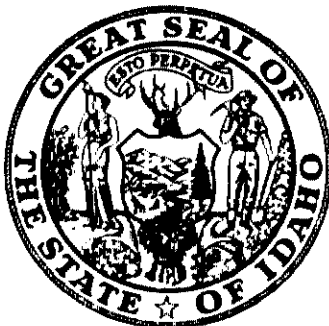
CLINT TAVENNER, C.P.A., P.A.

File number C 115766

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: July 17, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Sisko*

JUL 17 8 54 AM '96

**SECRETARY OF STATE
STATE OF IDAHO**

ARTICLES OF INCORPORATION OF

CLINT TAVENNER, C.P.A., P.A.

The undersigned, desiring to form a professional corporation in accordance with the Idaho Code for the practice of accountancy, does hereby adopt the following Articles of Incorporation.

ARTICLE ONE

NAME

The name of the corporation shall be **CLINT TAVENNER, C.P.A., P.A.**

ARTICLE TWO

PURPOSES

This corporation is organized for the following purposes:

1. To engage in the practice of accountancy as a professional corporation and to carry on services incidental thereto. The practice of accountancy is the sole and exclusive professional service to be rendered by this corporation;
2. To own property, real and/or personal, enter into contracts, and to carry on any other business necessary or incidental to the accomplishment or furtherance of the purposes or objects of this corporation;
3. The professional services of this corporation shall be carried out only through officers, employees, and agents, each of whom has been admitted to practice accountancy, and is duly authorized to practice accountancy in, the State of Idaho.

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IDAHO SECRETARY OF STATE
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ARTICLE THREE

PRINCIPAL OFFICE

The place in the State of Idaho where the corporation's principal office is to be located is 390 North Capital, Idaho Falls, Bonneville County, Idaho 83402. The registered agent at that office is Clint Tavenner.

ARTICLE FOUR

DIRECTORS

The number of directors of the corporation shall be one (1), which number may be increased or decreased pursuant to the bylaws of the corporation, but shall never be less than one (1).

The names and addresses of the persons who are appointed to act as directors until the first annual meeting or until their successors are duly chosen and qualified are:

<u>Name</u>	<u>Address</u>
Clint Tavenner	390 North Capital Idaho Falls, Idaho

ARTICLE FIVE

STOCK

The total number of shares of stock of all classes which the corporation has authority to issue is 20,000 shares, all in one class, and all without par value.

ARTICLE SIX

DURATION

The duration of the corporation shall be perpetual.

ARTICLE SEVEN

DEFINITIONAL PROVISIONS

The following provisions are hereby adopted for the purpose of defining, limiting, and regulating the powers of the corporation and of the directors and stockholders:

No contract or other transaction between this corporation and any other corporation, and no act of this corporation shall in any way be affected or invalidated by the fact that any of the officers of this corporation are pecuniarily or otherwise interested in or are directors or officers of such other corporation. Any director of this corporation individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of this corporation, provided that the fact that he or she or such firm is so interested shall be disclosed or shall have been known to the board of directors or a majority thereof.

In witness whereof, the undersigned have executed these Articles of Incorporation on July 8, 1996.

A handwritten signature in cursive script, appearing to read "Clint Tavenner", is written over a horizontal line.

Clint Tavenner
Incorporator