

FILED EFFECTIVE

ARTICLES OF INCORPORATION

OF

SILVER BRIDGE P.A., CPAs

09 JUL 31 PM 2:19

SECRETARY OF STATE  
STATE OF IDAHO

1. **Name.** The name of the corporation is Silver Bridge P.A., CPAs.
2. **Authorized shares.** The aggregate number of shares the corporation is authorized to issue shall be 100,000, all of which shall be common voting stock having no par value.
3. **Registered office and agent.** The registered office of the corporation is Silver Bridge P.A., CPA's, 2006 South Eagle Road, Meridian, ID 83642, and its registered agent at that address is Robyn L. Mick, 2006 South Eagle Road, Meridian, ID 83642.
4. **Board of Directors.** All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of, its board of directors, subject to any limitation set forth in a shareholder agreement authorized under section 30-1-732, Idaho Code, and subject to the provisions of Idaho Code Section 30-1315. The number of directors constituting the initial board of directors shall be one (1), and the name and address of the persons to serve as directors until the first annual meeting of shareholders or until their successor is elected and qualified is:

<u>Name</u>	<u>Address</u>
Robyn L. Mick	12258 West Armga Drive Boise, ID 83709

5. **Purposes.** The purpose for which this corporation is organized is the transaction of any and all lawful business for which corporations may be incorporated under the Idaho Professional Service Corporation Act, which shall include, but which shall not be limited to, engaging in the practice of accounting and tax professional services.

This corporation may render professional services in the practice of accounting only through its officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional services within the State of Idaho. The term "employee" as used herein does not include clerks, secretaries, bookkeepers, technicians and other assistants who are not usually and ordinarily considered by custom and practice to be rendering professional services in the practice of accounting to the public within the State of Idaho.

No shares of stock of this corporation may be issued to anyone other than an individual who is duly licensed to practice accounting in the State of Idaho under the provisions of Title 30, Chapter 13, Idaho Code.

6. **Indemnification.** The corporation shall indemnify the directors and officers of the corporation to the fullest extent permitted by the Idaho Professional Service

C184004

IDAHO SECRETARY OF STATE  
 07/31/2009 12:05:00  
 CK: NONE C#: 1117 DN: 1181147  
 1 - 100.00 - 100.00 CORP - 2

Corporation Act and the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Idaho Professional Service Corporation Act and the Idaho Business Corporation Act permitted the corporation to provide prior to such amendment).

7. **Limitation of Liability.** No director shall be liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty except liability for: (i) the amount of a financial benefit received by a director to which he or she is not entitled; (ii) an intentional infliction of harm on the corporation or the shareholders; (iii) a violation of § 30-1-833, Idaho Code; or (iv) an intentional violation of criminal law.

8. **Incorporator.** The name of the incorporator is Robyn L. Mick 12258 West Armga Drive, Boise, ID 83709

IN WITNESS WHEREOF, I have subscribed these Articles of Incorporation the 31st day of July, 2009.

  
\_\_\_\_\_  
Robyn L. Mick, Incorporator