



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

E. J. PARKINSON & CO., P.A.

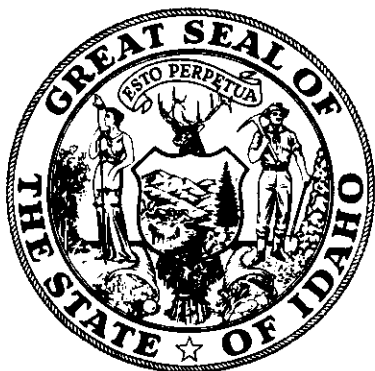
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of Articles of Incorporation for the incorporation of _____

E. J. PARKINSON & CO., P.A.,

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 30, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

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ARTICLES OF INCORPORATION JUL 30 PM 3 43

OF

E. J. PARKINSON & CO., P.A. SECRETARY OF
STATE

THE UNDERSIGNED, acting as incorporator of a corporation under and pursuant to the provisions of the Idaho Business Corporation Act and the Professional Service Corporation Act of the State of Idaho, and the acts amendatory thereof, included thereby, and supplemental thereto, in order to form a professional service corporation for the purposes hereinafter stated, adopts the following Articles of Incorporation for such corporation:

FIRST

The name of the corporation is E. J. PARKINSON & CO., P.A.

SECOND

The period of its duration is perpetual.

THIRD

The purposes and objects for which the corporation is formed are as follows:

(a) This corporation is formed and organized for the sole and specific purpose of rendering professional services to the public by persons specifically licensed and authorized under the laws of the State of Idaho to engage in the practice of accounting and such other allied professional services and business as allowed under the Professional Service Corporation Act. The corporation shall carry on the practice of accounting and render professional services 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. Such persons shall practice the profession of accounting in accordance with the rules for professional conduct promulgated by the Idaho State Board of Accountancy.

(b) This corporation may not engage in any business other than the rendering of professional services as herein set forth, provided, however, that this corporation by and through its officers and directors shall have the power and authority to invest the corporate funds in real estate, mortgages, stocks, bonds or any other types of investments, or from owning real or personal property necessary for the rendering of professional services by the corporation.

(c) Pursuant to and within the limitations of the aforementioned power and authority of the officers and directors of this corporation, said

officers and directors shall be, and hereby are, authorized to do the following acts in the name of, and on behalf of, this corporation:

- (1) To have and to exercise any and all powers and privileges now or hereinafter conferred by the laws of the State of Idaho upon professional service corporations organized under the Professional Service Corporation Act of the State of Idaho, or under any act amendatory thereof, or supplemental thereto, or substituted therefor;
- (2) To render professional services as licensed accountants through its officers, employees and agents only, and only by said officers, employees and agents being properly and duly licensed or otherwise legally authorized to render professional services within the State of Idaho; provided, however, that any officers, shareholder, agent or employee of this corporation shall remain personally and fully liable and accountable for any negligent or wrongful act or misconduct committed by him, or by any person under his direct supervision and control, while rendering professional services on behalf of this corporation to the person for whom such professional services were being rendered and, further, providing that this corporation shall be liable in addition thereto, up to the full value of its property for any negligent or wrongful acts or misconduct committed by any of its officers, shareholders, agents or employees while the same are engaged on behalf of the corporation in the rendering of such professional services, and, provided further, that any officer, shareholder, agent or employee of this corporation who has been rendering professional service to the public becomes legally disqualified to render such professional services within the State of Idaho or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall sever all employment with, and financial interest in, this corporation forthwith, and shall return any capital stock of this corporation held by such individual to the treasury of the

corporation, to be cancelled or otherwise disposed of by this corporation in accordance with the provisions hereof and the Bylaws of this corporation.

(3) To acquire, hold, sell, reissue or cancel any shares of its own capital stock, provided, however:

(i) That this corporation may not use any of its funds or property for the purchase of its own stock when such would cause any impairment of the capital of this corporation;

(ii) That the shares of its own capital stock belonging to this corporation shall not be voted directly or indirectly;

(iii) No capital stock of this corporation may be issued to anyone other than an individual who is duly licensed under the laws of the State of Idaho to practice accounting as a licensed accountant; and provided, further, that any common capital stock of this corporation may not be voted by any other person or persons who are not at the time of such vote licensed accountants in good standing under and pursuant to the laws of the State of Idaho.

(4) Subject to the provisions of the Professional Service Corporation Act of the State of Idaho, and any similar limitations contained in these Articles of Incorporation, the officers and directors of this corporation shall be, and hereby are, authorized to transact any and all lawful business for which the corporation may transact as allowed under the Idaho Business Corporation Act.

The foregoing clauses are to be construed both as objects and powers; and it is hereby expressly provided that enumeration herein of specific objects and powers shall not be held to limit or restrict in any manner

the general powers of the corporation; provided, however, that nothing contained herein shall be deemed to authorize or permit the corporation to carry on any business or to exercise any power or to do any act which a professional corporation formed under the Professional Service Corporation Act of the State of Idaho, or any amendment thereof, or supplement thereto, or substitute therefor, may not at the time lawfully carry on or do.

FOURTH

The aggregate number of shares which the corporation shall have authority to issue is 25,000 shares with a par value of \$1.00 per share. The following limitations shall apply regarding the issuance, ownership, transfer and voting of the capital stock of the corporation:

(a) The capital stock of the corporation may only be issued to an individual who is a duly licensed accountant or otherwise legally authorized in good standing to practice accounting within the State of Idaho.

(b) Common stock of this corporation passing by the operation of law or by the laws of descent and distribution, or by other legal fashion to any person, firm or other individual or organization, who is at the time not a licensed accountant or otherwise legally authorized to practice accounting under the laws of the State of Idaho, shall be transferred to this corporation and this corporation shall pay for such stock in the fashion and in accordance with the provisions of the Bylaws of this corporation.

(c) No voting trust, agreement, or other type of arrangement, the effect of which would place the common capital stock of this corporation in any ownership other than an individual licensed to practice accounting under the laws of the State of Idaho shall be recognized or effective.

(d) If any individual stockholder, as herein provided, shall become disqualified to render professional services within the State of Idaho, or accepts employment that, pursuant to existing law, places restrictions or limitations upon such individual's continued rendering of such services, then the common stock of this corporation owned by said individual shall be forthwith returned to this corporation and this corporation shall pay for such common stock in the fashion and in accordance with the provisions of the Bylaws of this corporation.

(e) A stockholder of any of the common capital stock of this corporation may not transfer shares of this corporation except to another individual who is eligible to be a stockholder of this corporation in accordance with the provisions hereof, and only after such sale or transfer shall have been approved at a stockholders' meeting, specifically called for that purpose, by not less than a majority of the outstanding stock of this corporation, not including the shares of the stockholder proposing to sell or transfer such shares in the counting of the votes for any purpose of such meeting, unless all stockholders and all shares of stock vote in favor of a consent that such stock of the transferring stockholder be so voted.

(f) The stockholders shall have the power to include in the Bylaws, adopted by a two-thirds majority vote of all stockholders, any regulation or restriction governing the sale, transfer, call or other disposition of the corporation's outstanding stock.

FIFTH

Shareholders shall have a preemptive right to acquire unissued or treasury shares or securities convertible into such shares or carrying a right to subscribe to or acquire shares, except as provided in the Professional Service Corporation Act of the State of Idaho and the Idaho Business Corporation Act.

SIXTH

The location of the initial registered office of the corporation is 700 West Idaho Street, Boise, Idaho 83702, and the name of its registered agent at such address is Edward James Parkinson.

SEVENTH

The number of directors constituting the initial Board of Directors is one, and the name and address of the person who is to serve until the first annual meeting of the shareholder and until his successor is elected and qualified is:

NAME:

Edward James Parkinson

ADDRESS:

700 West Idaho Street, Suite 818
Boise, Idaho 83702

EIGHTH

The name and address of the incorporator is as follows:

Reid William Olsen
634 W. Washington
Meridian, Idaho 83642

NINTH

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 a majority vote of the shareholders.

IN WITNESS WHEREOF, I have hereunto set my hand and seal
this 30 day of July, 1981.


REID WILLIAM OLSEN