

**ARTICLES OF INCORPORATION
OF
HERNDON CPA, PA**

FILED EFFECTIVE

2012 DEC 31 AM 9:33

The Undersigned, in order to form a Professional Service Corporation under the provisions of Title 30, Chapter 13, Idaho Code, submits the following articles of incorporation:

- Article 1:** The name of the corporation shall be Herndon CPA, PA.
- Article 2:** The number of shares the corporation is authorized to issue is 25,000.
- Article 3:** The street address of the registered office is 222 Otts Basin Road, Sagle, ID 83860 and the name of the registered agent at such address is Paul M. Herndon.
- Article 4:** The name of the incorporator is Paul M. Herndon, 222 Otts Basin Road, Sagle, ID, 83860.
- Article 5:** The mailing address of the Corporation shall be 222 Otts Basin Road, Sagle, ID 83860.
- Article 6:** The period of the Corporation shall be perpetual.
- Article 7:** The Corporation is organized for the practice of the profession of Public Accounting and any other activities for which companies may be organized under the Idaho Business Corporation Act.
- Article 8:** The internal affairs of the Corporation shall be governed by the duly-adopted bylaws of the Corporation.
- Article 9:** The number of directors constituting the initial Board of Directors shall not be less than (2) and not more than (5). The names and addresses of the personas who are to serve as Directors until the first annual meeting of the shareholders, or until his or her successor be elected an qualified, are Paul M. Herndon and Debra K. Herndon, 222 Otts Basin Road, Sagle, ID 83860.
- Article 10:** The Corporation shall indemnify the directors and officers of the Corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended; provided, however, that 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 Business Corporation Act permitted the Corporation to provide prior to such amendment.
- Article 11:** No Director shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duties, except liability for: (A) the amount of financial benefit received by a director to which the director is not entitled; (B) an intentional infliction of harm on the Corporation or the stockholders; (C) a violation of Idaho Code Section 30-1-833 (liability for unlawful distributions); or, (D) an intentional violation of criminal law.


Paul M. Herndon

Incorporator

IDAHO SECRETARY OF STATE
12/31/2012 05:00
CK: 1256 CT: 277681 BH: 1353489
1 @ 100.00 = 100.00 CORP # 2

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