



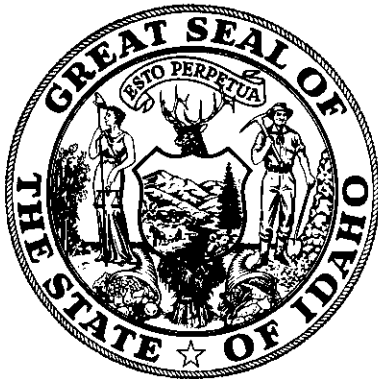
**CERTIFICATE OF INCORPORATION
OF**

BOB BURLESON, CERTIFIED PUBLIC ACCOUNTANTS, 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 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: **September 12, 1985**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Vicki Rost*

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ARTICLES OF INCORPORATION STATE

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BOB BURLESON, CERTIFIED PUBLIC ACCOUNTANTS, P.A.

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, being natural persons of full age, citizens of the United States of America and residents of the State of Idaho, do hereby form a corporation under Chapter 13, Title 30, Idaho Code, for the purpose hereinafter stated.

I

The name of the corporation shall be

BOB BURLESON, CERTIFIED PUBLIC ACCOUNTANTS, P.A.

II

The term for which said corporation shall exist shall be in perpetuity.

III

The location and post office address of the registered office of this corporation in the State of Idaho shall be, P.O. Box 2007, Harbor Center, Suite 130, Coeur d'Alene, Idaho 83814. The registered agent is BOB BURLESON.

IV

The objects and purposes for which this corporation is formed shall be and are:

1. To engage in the practice of certified public accountancy in providing or offering to provide to the public any one or combination of the following services; keeping, examining, adjusting, auditing accounts; designing and controlling systems of accounts for records of business, trade and finance; management and advice; preparation of income tax returns; for individuals, corporations and other entities and to do all things and render all services authorized to be done by duly licensed certified public accountants under the laws of the State of Idaho.

(2) To invest Its fund in real estate, mortgages, stocks, bonds or any other type of investments, and to own real and/or personal property necessary for the rendering of the above

personal property necessary for the rendering of the above specified professional services, as permitted by Chapter 13, Title 30, Idaho Code.

(3) To purchase, hold, sell and reissue the shares of the stock of this corporation.

(4) To issue shares of stock of this corporation to any person provided that no such shares may be issued to anyone other than an individual who is duly licensed to practice certified public accountancy in the State of Idaho under the provisions of Idaho Code Title 54.

(5) To borrow money and otherwise incur indebtedness without limit as to amount, and to draw, make, accept, endorse, transfer, assign, guarantee, execute and issue bonds, debentures, notes, drafts, bills of exchange, negotiable instruments and all other evidence of indebtedness, negotiable or non-negotiable, whether secured or unsecured.

(6) For the purpose of securing any or all of contracts, obligations, or liabilities, insofar as permitted by law, to convey, transfer, assign, deliver, mortgage, pledge or otherwise hypothecate all or any part of the property or assets at any time held or owned by this corporation.

(7) It is the intention of the incorporators of this corporation that the foregoing clauses shall be construed both as objects and powers and not as limitations upon such powers, except where such limitations may be specifically delineated, and that the foregoing enumeration of specific objects and powers shall not be construed to limit or restrict in any manner the powers of the corporation, but that said corporation shall have the power to do all and everything necessary, suitable, convenient and proper for the accomplishment of any of its purposes, or the attainment of any one or more of the objects hereinabove enumerated or incidental to the purposes and objects hereinabove named, or which shall at any time appear conducive or expedient for the protection or benefit of the corporation, and which is permitted under Chapter 13, Title 30, Idaho Code, under which this corporation is organized, or the then applicable law.

V

This corporation shall be subject to the following specific limitations:

(1) No shareholder of this corporation shall enter into a voting trust agreement or any other agreement vesting in another person the authority to exercise the voting power of any or all of the stock of the corporation.

(2) If any officer, shareholder, agent or employee of this corporation who has been rendering professional service to the public in the practice of certified public accountancy as the same is defined in Idaho Code, Title 54, becomes legally disqualified to render such professional service within this State, or is elected to a public office or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall forthwith sever all employment with, and financial interest in, the corporation.

(3) No shareholder of this corporation may sell or transfer his shares of stock of this corporation except to another individual who is licensed to practice certified public accountancy pursuant to the provisions of Idaho Code, Title 54 and such sale or transfer may be made only after the same is approved, at a stockholders' meeting specially called for such purpose, by not less than a majority of the stock of this corporation. The Board of Directors or shareholders of this corporation may adopt bylaws or agreements further restraining the alienation of shares of stock of the corporation and providing for the purchase or redemption by the corporation of its shares; provided, however, such provisions dealing with the purchase or redemption by the corporation of its shares may not be involved at a time or in a manner that would impair the capital of the corporation.

(4) This corporation may consolidate or merge only with another domestic corporation organized under Chapter 13, Title 30, Idaho Code, to render the specific professional services for which this corporation is formed, and a merger or consolidation with any foreign corporation is prohibited.

(5) This corporation may render professional services in the practice of certified public accountancy 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, ordinarily considered by custom and practice to be rendering professional services in the practice of certified public accountancy to the public within the State of Idaho.

VI

The business of this corporation shall be managed and conducted by a board of directors, as follows: No person who is not licensed to practice the profession for the practice of which this professional corporation is organized may be a shareholder in the corporation. No person who is not a shareholder may serve

as a director of this professional corporation. The offices of President and Secretary shall not be filled by the same person. No person who is not a shareholder may serve as a general officer of this professional corporation, except, that if this corporation has only one (1) shareholder, it shall have a non-shareholder as the Secretary, all other general offices shall be held by the shareholder. A retired person may not continue as a director, officer or shareholder. The first board shall be appointed by the incorporators and the entire board shall be elected annually thereafter by the stockholders at the annual meeting.

VII

The board of directors of this corporation may meet and transact the business of this corporation either at the principal place of business herein designated, or at such other place within or without the State of Idaho as may be at any time determined by the board of directors, and as permitted by law.

VIII

The bylaws of this corporation may be replaced, amended, altered, or new bylaws adopted at any annual meeting of the stockholders called for that purpose, by a vote representing not less than a majority of the stock subscribed for and issued, or by the written consent, duly acknowledged in the same manner as conveyances of real property are required to be acknowledged, of the holders of not less than a majority of the subscribed for and issued capital stock, which written consent may be in more than one instrument. Furthermore, the board of directors of this corporation shall have the power to repeal, amend and alter the bylaws of the corporation, and to adopt new bylaws by vote of not less than a majority of the members of said Board of Directors; provided, that the Board of Directors shall not make or alter any bylaws fixing the qualifications, classifications, term of office, or compensation of the members of such board.

IX

The capital stock of this corporation shall consist of THREE HUNDRED (300) shares of no par, nonassessable, common stock.

X

The names and post office addresses of the incorporators and the initial board of Directors is as follows:

BOB BURLESON

3017 Westwood Ct.
Coeur d'Alene, ID 83814

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal this 10th day of September, 1985.

Bob Burleson
BOB BURLESON

STATE OF IDAHO)
 : ss
County of Kootenai)

On this 10th day of September, 1985, before me, personally appeared BOB BURLESON known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same.

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

Nancy A. Duke
Notary Public for Idaho
Residing at Post Falls
Life Commission