



**CERTIFICATE OF INCORPORATION  
OF**

**WM. THOMAS BAKER, 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: December 30, 1987



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: \_\_\_\_\_

ARTICLES OF INCORPORATION

WM. THOMAS BAKER, P.A.

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SEC. OF STATE

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The undersigned, acting as incorporator of a professional corporation under the Professional Service Corporations Act, Idaho Code S30-1301, et seq., adopts the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is Wm. Thomas Baker, P.A.

SECOND: The period of its duration is perpetual.

THIRD: The purpose for which the corporation is organized is:

The practice of accounting

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is 200. Said shares shall consist entirely of one class of common stock with each share having a par value of \$1.00. No distinction shall exist between the shares of this corporation, and all such shares shall have the same rights in such corporation, and shall be non-assessable when paid in full.

FIFTH: The address of the initial registered office of the corporation is 1420 Lincoln Way, Suite 100, Coeur d' Alene, Idaho 83814, and the name of its initial registered agent at such address is William Thomas Baker.

SIXTH: The number of directors constituting the initial Board of Directors of the corporation is one (1), and the name and address of the person who is to serve as director until the first annual meeting of the shareholders or until his successor is elected and shall qualify are:

<u>Name</u>	<u>Address</u>
William Thomas Baker	405 Forest Glen, Post Falls, Idaho 83854

SEVENTH: The name and address of the initial incorporator is:

William Thomas Baker

405 Forest Glen, Post Falls,  
Idaho 83854

EIGHTH: The private property of the stockholder of this corporation shall not be subject to the payment of the corporate debts in any amount or to any extent whatever.

NINTH: The undersigned party hereby certifies that he is duly licensed to practice accounting and to render said professional service, and that he is the only director, incorporator, and shareholder of this corporation.

DATED this 28 day of December, 1987.

William Thomas Baker  
William Thomas Baker

STATE OF IDAHO       )  
                          ) ss;  
County of Kootenai )

On this 28 day of December, 1987 before me, the undersigned Notary Public in and for said state, personally appeared William Thomas Baker, known to me to be the person whose name is subscribed to the foregoing and has acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.

Michael L. Schwan  
Notary Public for Idaho  
Residing at: Coeur d' Alene  
Commission expires: 3-27-94