



Department of State.

CERTIFICATE OF INCORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, and legal custodian of the corporation records of the State of Idaho, do hereby certify that the original of the articles of incorporation of

JOHN H. HARRIS & CO., INC., PUBLIC ACCOUNTANTS

was filed in the office of the Secretary of State on the 22nd day of July A.D., One Thousand Nine Hundred seventy-five and will be /duly recorded on ~~Film~~ Microfilm of Record of Domestic Corporations, of the State of Idaho, and that the said articles contain the statement of facts required by Section 30-103, Idaho Code.

I FURTHER CERTIFY, That the persons executing the articles and their associates and successors are hereby constituted a corporation, by the name hereinbefore stated, for Perpetual Existence from the date hereof, with its registered office in this State located at

Boise, Idaho in the County of Ada

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State. Done at Boise City, the Capital of Idaho, this 22nd day of July, A.D., 19 75.

Pete T. Cenarrusa
Secretary of State.

Corporation Clerk.

COPY

ARTICLES OF INCORPORATION

OF

JOHN H. HARRIS & CO.

PUBLIC ACCOUNTANTS

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned being natural persons of full age and citizens of the United States, in order to form a corporation for the purposes hereinafter stated pursuant to the Business Corporation Act of Idaho, do hereby certify as follows:

ARTICLE I

The name of this corporation is John H. Harris & Co., Inc., Public Accountants.

ARTICLE II

The period of existence and the duration of the life of this corporation shall be perpetual.

ARTICLE III

The purposes for which said corporation is formed are:

(a) To engage in, conduct and carry on the business of, and engage in, the conduct of a public accounting business, to apply for and hold any and all licenses required by any governmental entity for the operation of such businesses, and generally, to perform accounting, auditing, bookkeeping, tax return preparation, and management advisory services for the public and any and all governmental bodies, and to purchase, sell, lease and acquire land for all lawful purposes, and all things lawful as necessary, reasonable, pertinent and desireable in connection with such activity and commerce authorized by law in sole proprietorship, or in association or partnership with other firms or individuals.

(b) To borrow money or otherwise incur indebtedness to such limits as may be authorized by the Board of Directors, and to draw, make, accept, endorse, transfer, assign, guarantee, execute and issue bonds, debentures, notes, drafts, bills of exchange, negotiable instruments, and all other instruments for the payment of money, negotiable and non-negotiable, secured and unsecured.

(c) To conduct business in this State or other states, District of Columbia, territories and colonies of the United States and foreign countries or territories as allowed by law, and to maintain one or more offices or other places of business outside of this State, and to receive, purchase, hold, acquire, deal in and with any real or personal property or any interest therein, either within or outside the State of Idaho, reasonably calculated to promote the purposes hereinabove or hereafter stated to this Corporation; to acquire the operating name, good will, property rights, and the whole or any part of any estate, tangible or intangible, and to assume the liabilities of any part of any person, firm, association, corporation, or other business organization, and to pay for said good will rights, property, and assets in cash and the stock of this corporation, its bonds, its debentures, or otherwise, or by undertaking the whole or any part of the liabilities of the transferor thereof, and to hold in any manner or dispose of all or any part of the property so acquired; to conduct in any lawful manner the whole or any part of any business so acquired and to exercise all the powers necessary and expedient in and about the conduct and management of such business or businesses, or property or properties, directly or indirectly related to the purposes and objects of this Corporation, or though not so connected to preserve or protect the assets of this Corporation.

(d) To purchase, insofar as the same may be done without impairing the capital of this Corporation, except as otherwise prohibited by law, and to hold, pledge, and re-issue shares of its own capital stock but such stock so acquired and held shall not be entitled to vote nor to receive dividends.

(e) To have, exercise, enjoin and participate in all the powers now or hereafter granted to corporations organized under the laws of this State, and particularly all of the powers and privileges granted to corporations under Chapter I, Title 30, Idaho Code, and Chapters 9 and 10, Title 23, Idaho Code, including any future amendments thereto, and to do any act or thing necessary or convenient for the transaction of the aforesaid business or businesses and for the carrying into effect of any and all the aforesaid objects and purposes.

(f) To carry on any of the foregoing or closely related businesses as principal, agent, lessors, lessees, assignors, assignees, licensees, partners, or otherwise, which can be generally carried on in connection with any of the pursuits aforesaid.

(g) It is hereby expressly provided that the enumeration hereinabove of its specific objects and powers shall be construed as such and shall not be held to limit or restrict in any manner the general powers of this Corporation; provided, however, that nothing herein contained shall be deemed to authorize or permit the Corporation to carry on any business or exercise any powers or do any act which corporations formed under the laws of Idaho now or hereafter may not, at the time of such act, lawfully carry on, consummate or do, and the purposes, objects, and powers specified in any one of the paragraphs of this Article III shall in no wise restrict or limit by reference or influence the terms, objects, purposes and powers of any other clauses or paragraphs in this Article contained, nor in any of the other Articles of Incorporation.

ARTICLE IV

The capital stock of this Corporation shall be in the amount of \$25,000.00, divided into 2,500 shares of nonassessable common stock of the par value of \$10.00 per share, which stock shall be the voting stock of the corporation.

ARTICLE V

The principal place of business of this Corporation shall be 2419 West State Street, Boise, Idaho, which is hereby designated as the address of its registered office.

ARTICLE VI

The names and post office addresses of the incorporators and the number of shares subscribed by each are:

<u>NAME</u>	<u>ADDRESS</u>	<u>SHARES</u>	<u>VALUE</u>
John H. Harris	3400 Bogus Basin Road Boise, Idaho 83702	1	\$10.00
Shirley A. Harris	3400 Bogus Basin Road Boise, Idaho 83702	1	\$10.00
Constance A. Harris	3400 Bogus Basin Road Boise, Idaho 83702	1	\$10.00

ARTICLE VII

The business and prudential affairs of the Corporation shall be managed and controlled by a Board of three directors, or less than three directors if there should be less than three stockholders, to be elected annually at the annual meeting of the stockholders.

ARTICLE VIII

The annual meeting of the stockholders for the election of directors and for the transaction of other business shall be held at the office of the Corporation in Boise, Idaho on the third Tuesday in July of each year, or at such other places as may be determined from time to time by the Board of Directors. In all elections for Directors, each stockholders shall be entitled to one vote for each share of stock owned by him for each Director to be elected. The vote in the election for Directors shall be by ballot, and the election shall be conducted in such manner and form as may be provided by the By-Laws.

ARTICLE IX

The Board of Directors of this Corporation, by a majority vote, shall have the power to repeal or amend by By-Laws thereof, and to adopt a new code of By-Laws, if in their discretion, that becomes proper.

ARTICLE X

The private property of the stockholders of this Corporation shall not be subject to the payment of the corporated debts or claims made upon the Corporation in any amount or to any extent whatever.

ARTICLE XI

No contracts, act or other transaction between this Corporation, and any other corporation, whether or not a majority of the shares of the capital stock of such other corporation is owned by the Corporation, shall in any way be affected or invalidated by the fact that any of the Directors of this Corporation are financially or otherwise interested in or are Directors or officers of such other corporation; provided, that the fact that he or such firm is so interested in or are Directors or officers of such other corporation; provided that the fact that he or such firm is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of this Corporation which will authorize such contract, act or transaction, with like force and effect as if he were not such Director or officer of such other corporation or was not otherwise interested therein.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this 22nd day of July, 1975.

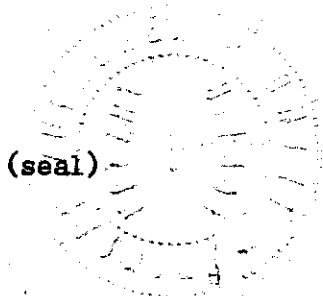
John H. Harris
JOHN H. HARRIS

Shirley A. Harris
SHIRLEY A. HARRIS

Constance A. Harris
CONSTANCE A. HARRIS

STATE OF IDAHO)
) ss.
COUNTY OF ADA)

On this 22nd day of July, 1975, personally appeared before me, a Notary Public in and for said State, John H. Harris, Shirley A. Harris, and Constance A. Harris, known to me to be the persons whose names are subscribed to the within and foregoing instrument and acknowledged to me that they executed the same.



Vernon Zuercher
Notary Public for Idaho
Residing at Boise