



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

GENE D. LAWLEY, C.P.A., 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: January 03, 1991



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Elizabeth M. Zabala*

ARTICLES OF INCORPORATION

OF

GENE D. LAWLEY, C.P.A., P.A.

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SEC. OF STATE
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KNOW ALL MEN BY THESE PRESENTS: That I, the undersigned, being a natural person of full age, citizen of the United States, resident of the State of Idaho, and a Certified Public Accountant, licensed by the State of Idaho (License No. 687), do hereby commit to the forming of a professional service corporation under the laws of the State of Idaho (Title 30, Chapter 13, Idaho Code - Professional Service Corporation Act), and I do hereby certify:

1. NAME. The name of the corporation is Gene D. Lawley, C.P.A., P.A.
2. PURPOSES. The nature of the business or purposes to be conducted or promoted are: To engage in any lawful act or activity for which professional service corporations may be organized under the laws of the State of Idaho, namely certified public accountancy.
3. DURATION. The corporation shall have perpetual existence.
4. LOCATION AND POST OFFICE ADDRESS. The location of the registered office of the corporation is 282 Blue Lakes Blvd. North, Twin Falls, Idaho 83301, and its post office address is the same. The name of the registered agent of the corporation at such address is Gene D. Lawley.
5. AUTHORIZED SHARES. The aggregate number of shares which the corporation shall have authority to issue is 500 shares of no par value, all of one class, which shall be designated common stock.

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6. INCORPORATORS. The name and address of the incorporator is as follows:

Gene D. Lawley
1421 Olympia Drive
Jerome, Idaho 83338

7. DIRECTORS. The management of the affairs of this corporation shall be vested in a board consisting, initially, of one member, as is specified in the laws of the State of Idaho governing the organization of professional service corporations and the operations thereof, and as set forth in the by-laws, and the term of office, qualifications of directors and manner of election or appointment shall be provided for in the by-laws. The initial board of directors shall consist of one director and the name of the director who is to serve as the incorporating director and continually until such time as additional qualifying shareholders who may qualify as directors may be elected as successors, is as follows:

Gene D. Lawley
1421 Olympia Drive
Jerome, Idaho 83338

8. AMENDMENTS. These Articles of Incorporation may be altered or amended in any manner as provided by law.

IN WITNESS WHEREOF, I have executed the Articles of Incorporation at Twin Falls, Idaho, this 2nd day of January, 1991.

Gene D. Lawley
Gene D. Lawley

THIS IS TO CERTIFY that on the 2nd day of January, 1991, before me, the undersigned Notary Public, in and for the State of Idaho, duly commissioned and sworn as such, personally appeared Gene D. Lawley, known to me to be the person named in and who executed the foregoing Articles of Incorporation, and he acknowledged and declared to me that he signed the same freely and voluntarily for the uses and purposes therein mentioned.

WITNESS my hand and official seal the day and year in which this certificate is first above written.

Carolyn H. Quinn
Notary Public
My Commission expires 10-24-92