

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

ROCKY MOUNTAIN, CPA'S, 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: March 15, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

ARTICLES OF INCORPORATION

OF

ROCKY MOUNTAIN, CPA'S, P.A.

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SECRETARY OF STATE

KNOW ALL MEN BY THESE PRESENTS, that we, the undersigned, all of whom are full age citizens of the United States of America, have this day voluntarily associated ourselves together for the purpose of forming a corporation under the laws of the State of Idaho, and we do hereby certify:

I.

That the name of said corporation is: Rocky Mountain, CPA's, P.A.

II.

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

III.

The address of the initial registered office of this corporation is 402 Main Street, Salmon, Idaho 83467, which office is located at 402 Main Street, Salmon, Idaho, and the name of the initial registered agent located at the above office is Martin D. Light.

IV.

The nature of the business and object and purpose of this corporation shall be as follows:

1. To operate an accounting business with business activities; and
2. To transact any and all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

V.

That the total authorized number of par value shares of this corporation shall be 1000, each of a par value of \$1.00, and of the aggregate par value of \$1,000, which said shares shall be common stock and shall not be subject to assessment.

VI.

The first Board of Directors shall consist of two (2) directors, but during their term of office or thereafter the number of directors may be increased or decreased from time to time as may be provided by the By-laws; provided that the number of directors constituting a Board shall not be more than five (5).

IDAHO SECRETARY OF STATE
CORPORATION DIVISION
CK #: 2994 CUST# 32076
CORP 10 100.00= 100.00

The following persons are named as incorporators and are the persons who shall serve as directors of the corporation until their successors are elected and qualified:

<u>NAME</u>	<u>ADDRESS</u>
Martin D. Light, CPA	402 Main St. Salmon, ID 83467
Jason D. Smith, CPA	402 Main St. Salmon, ID 83467

VII.

All or any meetings of the shareholders, or of the Board of Directors, may be held within or without the State of Idaho.

VIII.

No shareholder of this corporation shall, because of his ownership of stock, have a preemptive or other right to purchase, subscribe for, or take any part of any stock or any part of the notes, debentures, bonds or other securities convertible into or carrying options or warrants to purchase stock of this corporation issued, optioned or sold by it after its incorporation. Any part of the capital stock and any part of the notes, debentures, bonds or other securities convertible into or carrying options or warranties to purchase stock of this corporation authorized by these Articles of Incorporation or by any amended articles duly filed may at any time be issued, optioned for sale, and sold or disposed of by this corporation pursuant to a resolution of its Board of Directors to such persons and upon such terms as may to such Board seem proper without first offering such stock or securities or any part thereof to existing shareholders.

IX.

The personal liability of any directors for a breach of fiduciary duty to this corporation shall be limited to the full extent permitted by Idaho law.

X.

In furtherance, and not in limitation, of the powers conferred by statute, the Board of Directors is expressly authorized:

1. Subject to the By-Laws, if any, adopted by the shareholders, to make, alter or repeal the By-Laws of the corporation;
2. To authorize and cause to be executed mortgages and liens, with or without limit as to amount, upon the real and personal property of the corporation;
3. To authorize the guaranty by the corporation of securities, evidences of indebtedness and the obligation of other persons, corporations and business entities;

4. To set apart out of any of the funds of the corporation available for dividends, a reserve or reserves for any proper purpose and to abolish any such reserves;

5. By resolution adopted by a majority of the whole Board, to designate one or more committees, each committee to consist of one or more of the directors of the corporation, which, to the extent provided in the resolution or in the By-Laws of the corporation, shall have and may exercise the powers of the Board of Directors in the management of the business and affairs of corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it. Such committee or committees shall have such name or names as may be stated in the By-Laws of the corporation or as may be determined from time to time by resolution adopted by the Board of Directors.

6. Further, the corporation may issue stock, commonly referred to in the past as 1244 stock, by the Internal Revenue Service. This authorization includes the authorization to issue stock under any regulation succeeding Section 1244 or pursuant to any amendment thereto.

All corporation powers of the corporation shall be exercised by the Board of Directors except as otherwise provided herein or by law.

IN WITNESS WHEREOF, the said incorporators have hereunto set their hands and seals this 11th day of March, 1994.



Martin D. Lipp



Jason D. Smith