



ARTICLES OF INCORPORATION

(Professional Service Corporation)

The undersigned, in order to form a Professional Service Corporation under the provisions of Title 30, Chapter 13, Idaho Code, submits the following articles of incorporation:

2004 DEC 27

Jeffrey S. Roltgen

Article 1: The name of the professional corporation shall be:

Jeffrey S. Roltgen, CPA, P.C.

Article 2: The corporation is organized for the practice of the profession(s) of: Certified Public Accountant

Article 3: The number of shares the corporation is authorized to issue is: 10,000

Article 4: The street address of the registered office is: 601 E Seltice Way, #101, Post Falls, ID, 83854

and the registered agent at such address is: Jeffrey S. Roltgen

Article 5: The name and address of the incorporator are:

Jeffrey S. Roltgen, 601 E Seltice Way, #101, Post Falls, ID, 83854

Article 6: The mailing address of the corporation shall be:

601 E Seltice Way, #101, Post Falls, ID, 83854

Optional articles:

Signature of at least one incorporator:

Signature

Typed Name

Signature

Typed Name

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

9:\corptools\incorporations\professional.p65
Revised 07/2002

Web Form

12/27/2004 05:00
CK: 1071 CT: 184665 RH: 783600
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