

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

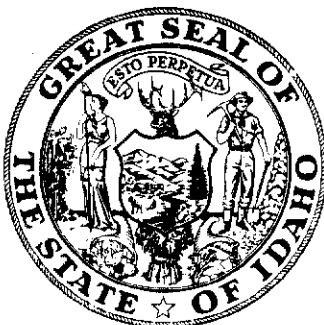
MICHAEL R. EGBERT, C.P.A., P.A.

File number C 117402

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 16, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

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**ARTICLES OF INCORPORATION
OF
MICHAEL R. EGBERT, C.P.A., P.A.**

The undersigned, being a natural person of legal age and being a certified public accountant licensed in the State of Idaho, hereby establishes a professional corporation pursuant to the Idaho Professional Service Corporation Act, Idaho Code § 30-1301 *et. seq.*, and adopts the following Articles of Incorporation:

**ARTICLE I
NAME**

The name of this corporation shall be:

MICHAEL R. EGBERT, C.P.A, P.A.

**ARTICLE II
DURATION**

This corporation shall have perpetual existence.

**ARTICLE III
PURPOSES**

The corporation is organized and shall be operated for the sole and specific purpose of rendering professional accounting services and allied professional services. In furtherance of and subject to the foregoing purpose, the corporation shall have and may exercise all of the rights, powers and privileges now or hereafter conferred upon corporations organized under the Idaho Professional Service Corporation Act. In addition, the corporation may do everything necessary, suitable or proper for the accomplishment of its corporate purpose.

**ARTICLE IV
SHARES**

There shall be one class of shares, all of which shall be common shares. The aggregate number of shares which this corporation shall have authority to issue is One Thousand (1,000) shares with no par value. Each share shall have equal voting powers, and shall have the same rights and preferences. Each share shall entitle the holder to one (1) vote. No shares shall be issued until the same are fully paid for, and when fully paid for the

same shall be nonassessable. The authorized shares of the corporation, including treasury shares may be issued at such time, upon such terms and conditions and for such consideration as the board of directors may determine, subject to the restrictions set forth in the Idaho Professional Corporation Act. The corporation may purchase its own shares to the extent allowed by law.

ARTICLE V SHAREHOLDER ELIGIBILITY AND RIGHTS

All shareholders of the corporation shall be duly licensed certified public accountants in Idaho; provided, however, that if the corporation only has one shareholder and that shareholder dies or becomes legally disqualified, then the disqualified shareholder or personal representative of the deceased shareholder, as the case may be, may exercise voting rights as described in I.C. 30-1309A, or any successor provision.

Shareholders shall have preemptive rights to acquire additional shares of the corporation. Shareholders have equal, ratable rights to dividends, when and if declared by the board of directors, and are entitled to share ratably in all of the assets of the corporation available for distribution to shareholders upon liquidation, dissolution or winding up of the corporation's affairs. At each election of directors of the corporation, each shareholder entitled to vote at such election has the right to vote, in person or by proxy, the number of shares owned by such shareholder for as many persons as there are directors to be elected. Shareholders shall have cumulative voting rights with respect to elections of directors of the corporation.

ARTICLE VI REGISTERED AGENT AND OFFICE

The name of the registered agent and the address of the registered office of the corporation are:

Michael R. Egbert
703 John Adams Parkway, Suite A
Idaho Falls, Idaho 83401

ARTICLE VII DIRECTORS AND OFFICERS

All directors and general officers of the corporation must be shareholders of the corporation, except that a non-shareholder may serve as secretary if there is only one shareholder. The initial board of directors shall consist of one director, whose name and address are:

**Michael R. Egbert
703 John Adams Parkway, Suite A
Idaho Falls, Idaho 83401**

**ARTICLE VIII
INCORPORATOR**

The name and address of the incorporator of the corporation is:

**Michael R. Egbert
703 John Adams Parkway, Suite A
Idaho Falls, Idaho 83401**

**ARTICLE IX
AMENDMENT**

These Articles of Incorporation may be amended by the affirmative vote of a majority of the shares entitled to vote on each such amendment.

**ARTICLE X
BY-LAWS**

The board of directors may adopt By-Laws which are not inconsistent with the laws of the State of Idaho or these Articles of Incorporation. Any By-Law or By-Laws so adopted by the board of directors may be amended or repealed by the board of directors or by a vote of holders of record of a majority of the corporation's stock at any regular shareholder's meeting or any special shareholder's meeting called for that purpose.

**ARTICLE XI
DIRECTOR'S LIABILITY**

The personal liability of a director to the corporation or its shareholders for monetary damages for breach of fiduciary duty as a director is hereby eliminated to the fullest extent permitted by Section 30-1-54(2) of the Idaho Business Corporation Act, as the same may be hereafter amended from time to time. In the event such section is amended to decrease or limit in any manner the protection or rights currently available to directors, such amendment shall not be retroactively applied in determining the personal liability of a director pursuant to this Article XI prior to the enactment of such amendment.

**ARTICLE XII
INDEMNIFICATION OF OFFICERS AND DIRECTORS**

The corporation may, to the extent allowed by Section 30-1-5 of the Idaho Business Corporation Act, indemnify any officer or director or former officer or director of the

corporation, or any person who may have served at its request as a director or officer of another corporation in which it owns shares of capital stock or of which it is a creditor, against expenses actually and reasonably incurred by him in connection with the defense of any action, suit or proceeding, civil or criminal, in which he is made a party by reason of being or having been such director or officer, except in relation to matters as to which he shall be adjudged in such action, suit or proceeding to be liable for gross negligence or intentional misconduct in the performance of duty; and may provide any other indemnification or advancement of expenses that shall be permitted by law or authorized by any By-Law or resolution adopted by the board of directors or shareholders.


DATED this 11TH day of December, 1996.


MICHAEL R. EGBERT

STATE OF IDAHO)
 :SS
County of Bonneville)

On this 11TH day of December, 1996, before me, the undersigned, a notary public in and for said state, personally appeared MICHAEL R. EGBERT, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed and same as the incorporator and the registered agent.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.


Notary Public for Idaho
Residing at Idaho Falls, ID
My Commission expires: 6/27/97

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