



CERTIFICATE OF INCORPORATION
OF

KELLY ROBERTS, CHARTERED

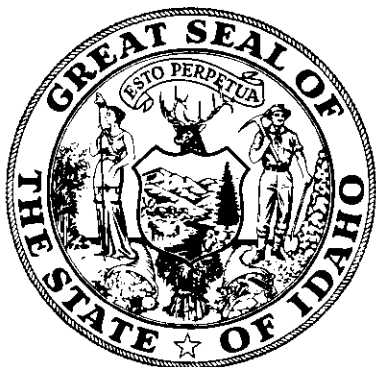
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

KELLY ROBERTS, CHARTERED

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 September 14, 19 79.



SECRETARY OF STATE

Corporation Clerk

FILED

SEP 14 8 26 AM '79

SECRETARY OF STATE

ARTICLES OF INCORPORATION

OF

KELLY ROBERTS, CHARTERED

KNOW ALL MEN BY THESE PRESENTS:

THAT KELVIN V. ROBERTS being a certified public accountant licensed to practice in the State of Idaho, a natural person of full age and a citizen of the United States of America, does form a professional service corporation under and pursuant to the laws of the State of Idaho, and does hereby certify as follows:

FIRST

The corporate name of this corporation shall be:

KELLY ROBERTS, CHARTERED

SECOND

The purpose and objects for which said corporation is formed are as follows:

- (a) To render professional accounting services to the public in the manner permitted by the laws of the State of Idaho.
- (b) To purchase or otherwise acquire, own, hold, mortgage, pledge, sell, assign, transfer or otherwise dispose of shares of capital stock of this corporation.
- (c) To enter into any contract, pension trust, cooperative agreement or profit sharing plan with its officers and/or employees which the corporation may deem advantageous or expedient or to otherwise reward or pay such persons for their services as the directors of the corporation may deem fit.
- (d) To borrow money for the purposes of this corporation and to issue bonds, notes or debentures or other evidences of the indebtedness therefor and to secure the same by mortgage or pledge of personal property, including the income of the corporation or by mortgage of real or personal property, executed in trust or otherwise.

ARTICLES OF INCORPORATION OF KELLY ROBERTS, CHARTERED (CONTINUED)

(e) To carry on any other business, or to do anything in connection with the objects and purposes above mentioned that may be necessary or proper to accomplish successfully or promote the said objects and purposes and which is permitted by the laws of the State of Idaho and, in particular, by Idaho Code Sec. 30-1307.

The foregoing clauses, by reason of the specific enumeration of these powers, shall not be held to restrict the power of the corporation to do any of the things within the purview of its general purposes and permitted by laws.

THIRD

This corporation shall have perpetual existence.

FOURTH

The location and post office address of the registered office of this corporation in the State of Idaho and its principal place of business shall be at P.O. Box 305, 1915 Idaho Street, Lewiston, Nez Perce County, State of Idaho.

FIFTH

That the capital stock of this corporation shall consist of Twenty-five Thousand (25,000) shares of common stock having a par value of ONE DOLLAR (\$1.00) per share and an aggregate par value of TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00), each of such shares shall be non-assessable when fully paid for.

The capital stock of this corporation shall not be divided into classes, but shall consist of only one class, that being common stock.

The capital stock of this corporation shall not be transferred on the books of the corporation to any person or persons not a certified public accountant licensed to practice in the State of Idaho and not a stockholder of this

ARTICLES OF INCORPORATION OF KELLY ROBERTS, CHARTERED (CONTINUED)

corporation and without approval by at least a majority of the shareholders of the corporation (exclusive of the transferror except when he is the only shareholder) at a meeting called for that purpose and pursuant to the provisions of the By-Laws.

The By-Laws of this corporation shall prescribe the rules and regulations setting out the formalities and procedures to be followed in effecting the transfer of common stock.

SIXTH

That the name and post office address of each of the incorporators and the number of shares of capital stock of this corporation described in the preceding paragraph subscribed to by each is as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>SHARES</u>
KELVIN V. ROBERTS	Office: P. O. Box 305 1915 Idaho Street Lewiston, Idaho 83501	1

SEVENTH

The name and address of the initial registered agent of the corporation is: Kelvin V. Roberts, P. O. Box 305, 1915 Idaho Street, Lewiston, Idaho 83501.

EIGHTH

That the right and power to adopt, repeal, alter, rescind and amend the By-Laws of this corporation and to adopt new By-Laws is hereby expressly conferred upon the Board of Directors of this corporation as provided in Section 30-132(7) Idaho Code.

WITNESS our hands this 12th day of September, 1979.


KELVIN V. ROBERTS

ARTICLES OF INCORPORATION OF KELLY ROBERTS, CHARTERED (CONTINUED)

STATE OF IDAHO)
) ss.
County of Nez Perce)

On this 12th day of September, 1979, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared KELVIN V. ROBERTS, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.

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

Betty Jalla
Notary Public in and for the State of Idaho

My commission expires:

Non Expiring