

**CERTIFICATE OF INCORPORATION  
OF**

**FRANK D. CLOVIS, CPA, 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: December 18, 1989



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: *Elizabeth M. Zepala*

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SEC. OF STATE

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ARTICLES OF INCORPORATION

OF

FRANK D. CLOVIS, CPA, P.A.

The undersigned, acting as incorporators of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I

The name of the corporation is Frank D. Clovis, CPA, P.A..

ARTICLE II

The period of the corporation's duration is perpetual.

ARTICLE III

The purposes for which the corporation is organized are to transact any and all lawful business for which corporations may be incorporated under the Professional Service Corporation Act, including but not limited to an accounting practice.

ARTICLE IV

The total authorized number of par value shares of stock is One Thousand (1,000). The par value of each share is Ten Dollars (\$10.00). The aggregate par value of all authorized shares is \$10,000.00. There are no shares without par value.

ARTICLE V

The address of the initial registered office of the corporation is 610 W. Hubbard, #125, Coeur d'Alene, Idaho 83814. The name of its initial registered agent at such address is Frank D. Clovis.

ARTICLE VI

The number of directors constituting the initial board of directors of the corporation is one, and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their succes-

sors are elected and shall qualify are: Frank D. Clovis, 610 W. Hubbard, #125, Coeur d'Alene, ID 83814.

ARTICLE VII

The name and address of each incorporator is: Frank D. Clovis, 610 W. Hubbard, #125, Coeur d'Alene, ID 83814.

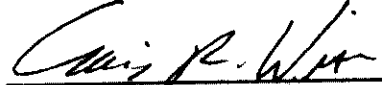
DATED this 13<sup>th</sup> day of December, 1989.

  
Frank D. Clovis

STATE OF IDAHO       )  
                              ) ss.  
County of Kootenai )

On this 13<sup>th</sup> day of December, 1989, before me, Craig R. Wise, the undersigned notary public, personally appeared Frank D. Clovis, known to me or identified 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 seal the day and year first above written.

  
Notary Public for Idaho;  
residing at: CDA;  
commission expires: 10-1-91.