



**Department of State.**

**CERTIFICATE OF INCORPORATION  
OF**

\_\_\_\_\_  
**BRUCE C. PARKER, C.P.A., CHARTERED**

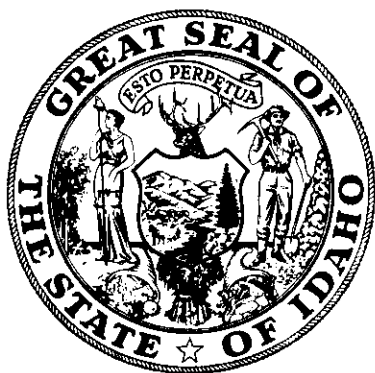
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that  
duplicate originals of Articles of Incorporation for the incorporation of \_\_\_\_\_

\_\_\_\_\_  
**BRUCE C. PARKER, C.P.A., 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 \_\_\_\_\_ **February 11** \_\_\_\_\_, 19 **80** .



*Pete T. Cenarrusa*

SECRETARY OF STATE

\_\_\_\_\_  
Corporation Clerk

FEB 11 3 11 PM '80

SECRETARY OF STATE  
ARTICLES OF INCORPORATION

OF

BRUCE C. PARKER, C.P.A.,  
Chartered

KNOW ALL MEN BY THESE PRESENTS, THAT I, the undersigned, a natural person of full age and a citizen of the United States of America, being licensed to practice accounting under the laws of the State of Idaho, have this day formed a service corporation under the Professional Service Corporation Act and other laws of the State of Idaho.

AND, I DO HEREBY CERTIFY:

FIRST:

That the name of the corporation is, and shall be BRUCE C. PARKER, C.P.A., Chartered.

SECOND:

That the purposes for which this corporation is formed are, and it shall have the power and authority:

(a) To render accounting services; to engage in the practice of accounting; to engage in the business of accounting; and to perform and engage in any other services ancillary to the practice of accounting.

(b) To engage in every phase and aspect of the business of rendering the said professional services to the people that a person duly licensed to practice accounting under the laws of the State of Idaho is authorized to render; but such professional services shall be rendered only through officers, employees and agents who are duly licensed under the laws of the State of Idaho or otherwise legally authorized to render such professional services within this state.

(c) To invest its funds and to otherwise purchase, receive, lease or otherwise acquire or hold, improve, use, sell or otherwise dispose of and otherwise deal in and with real estate mortgages, stocks, bonds or any other type of investments, and to own real or personal property necessary for the rendering of such professional services.

(d) To borrow moneys, with or without security, and to execute, issue and dispose of evidences of all kinds of its indebtedness, and bonds, notes and other obligations; to secure the same or any thereof by pledge or mortgage of the whole or any part of the property or assets of the corporation, real or personal; to make charitable and business donations or gifts; to acquire, reissue and dispose of its own shares or obligations.

(e) To do and perform each, all and every act and things, and to exercise every power, necessary, expedient, proper, useful or desirable, to carry out or further the purposes, objects and businesses for which this corporation is formed.

(f) To have, exercise, use and employ all powers and authority specified in the Idaho Professional Service Corporation Act, being Chapter 13 of Title 30, Idaho Code, as the same now is or may hereafter be supplemented or amended.

THIRD:

That the location and post office address of the registered office in the State of Idaho is, and shall be, 4475 Oregon Trail Place, Boise, Idaho 83706.

FOURTH:

That the duration of this corporation is to be perpetual from and after the date of its incorporation.

FIFTH:

A. That the total authorized number of par value shares of this corporation shall be FIVE THOUSAND (5,000) shares, each of the par value of ONE AND NO/100 DOLLAR (\$1.00) and of the aggregate par value of FIVE THOUSAND AND NO/100 DOLLARS (\$5,000.00), which said shares shall be common stock, and shall not be subject to assessment.

B. None of the shares of the common stock of the corporation may be issued to anyone other than an individual who is duly licensed or otherwise legally authorized to practice accounting under the laws of the State of Idaho.

C. No shareholder shall have any preemptive right to purchase any additional shares of stock of the corporation.

D. No shareholder may sell or transfer his shares of stock except to another individual who is eligible to be a shareholder of this corporation, and such sale or transfer may be made only after the same shall have been approved, at a stockholders meeting specially called for such purpose, by not less than a majority of the outstanding stock.

E. The By-Laws of this corporation may provide for additional restraints upon the alienation of shares of stock, and provide for the purchase or redemption by the corporation of its shares.

SIXTH:

That the name and post office address of the incorporator, who is duly licensed to practice accounting under the laws of the State of Idaho, and the number of shares subscribed to by said incorporator, is as follows:

NAME:	ADDRESS:	SHARES SUBSCRIBED TO:
BRUCE C. PARKER, C.P.A.	4475 Oregon Trial Pl. Boise, ID 83706	100 shares

SEVENTH:

If any officer, shareholder, agent or employee of the corporation who has been rendering professional services to the public become legally disqualified to render such professional services within this state, or is elected to a public office or accepts employment that, pursuant to existing law, places restrictions or limitations upon his continued rendering of such professional services, he shall sever all employment with, and financial interests in, this corporation forthwith.

EIGHTH:

The first Board of Directors shall consist of one (1) director, but during his 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. The name and address of the Board of Directors is as follows:

NAME:	ADDRESS:	PROFESSIONAL LICENSE NO.:
BRUCE C. PARKER, C.P.A.	4475 Oregon Trial Pl. Boise, ID 83706	1208

NINTH:

The Board of Directors is expressly authorized to repeal and amend the By-Laws of the corporation and to adopt new By-Laws, and the corporation reserves the right to amend, alter, change or repeal, any provision contained in these Articles of Incorporation, in the manner now, or hereafter, prescribed by law, by a majority vote of the stockholders, represented in person or by proxy, at any annual meeting of the stockholders or at any meeting duly called for that purpose, except where the laws of the said State of Idaho otherwise provide.

TENTH:

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

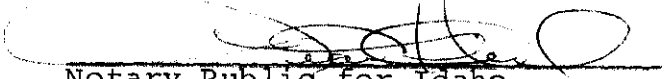
IN WITNESS WHEREOF, I have hereunto set my hand and seal this 11<sup>th</sup> day of February, 1980.

  
BRUCE C. PARKER, C.P.A.

STATE OF IDAHO     )  
                              )   ss  
County of Ada        )

On this 14 day of February, 1980, before me, the undersigned, a Notary Public in and for said State, personally appeared BRUCE C. PARKER, C.P.A., known to me to be the person whose name is subscribed to the foregoing Articles of Incorporation, 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 in this certificate first above written.

  
\_\_\_\_\_  
Notary Public for Idaho  
Residing in Boise, Idaho  
LEANDRA L. HICKS