

FILED/EFFECTIVE

ARTICLES OF INCORPORATION

1 STATE OF IDAHO

2 OF

3 NEEL & ASSOCIATES, CHTD.

4 The undersigned, acting as incorporators of Neel & Associates, Chtd., a
5 corporation under the Idaho Professional Service Corporation Act, adopt the following
6 Articles of Incorporation for such corporation:

7 **FIRST:** The name of the corporation is Neel & Associates, Chtd.

8 **SECOND:** The period of its duration is perpetual.

9 **THIRD:** The purpose or purposes for which the corporation is organized are:

10 (A) To engage in a professional corporation whose main service is to
11 serve its clients as an accounting firm.

12 (B) To carry on any other kind of business or business activities that the
13 Board of Directors may from time to time deem to be advisable or proper in connection
14 with the business.

15 (C) To purchase, lease, own, sell, mortgage, sublease, and otherwise
16 acquire lands, buildings, easements of property, real and personal, which may be requisite
17 for the purposes or are capable of being conveniently used in connection with any of the
18 objects of this corporation, and to enter into, make, perform and carry out contracts of
19 every sort and kind with any person, and to acquire and take over the good will, property,
20 rights, franchises and assets of every kind and the liabilities of any person, firm,
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IDaho SECRETARY OF STATE

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1 association, or corporation, either wholly or in part, and to pay for the same in cash, stocks
2 or bonds of the corporation, or otherwise.

3 (D) To transact any and all lawful business for which corporations may
4 be incorporated under the Idaho Business Corporation Act.

5 **FOURTH:** The aggregate number of shares which the corporation shall
6 have authority to issue is:

<u>TYPE</u>	<u>NUMBER</u>	<u>PAR</u>	<u>AGGREGATE</u>
Common	10,000	-0-	-0-

11 **FIFTH:** Provisions denying preemptive rights are: NONE.

12 **SIXTH:** Provisions for the regulation of the internal affairs of the corporation
13 are set forth in the Bylaws.

14 **SEVENTH:** The address of the initial registered office of the corporation is
15 1445 Fillmore Street, Suite 1106, Twin Falls, Idaho 83301, and the name of the initial
16 registered agent at such address is Janet L. Neel.

17 **EIGHTH:** The number of directors constituting the initial board of directors
18 of the corporation is two (2). This number may be changed by the Bylaws of the
19 corporation, and the names and addresses of the persons who are to serve as directors
20 until the first annual meeting of shareholders or until their successors are elected and shall
21 qualify are:

<u>NAME</u>	<u>ADDRESS</u>
Janet L. Neel	1445 Fillmore Street, Suite 1106 Twin Falls ID 83301

1 Edward L. Neel

3668 North 1600 East
2 Buhl ID 83316

3 **NINTH:** The name and address of the incorporator is:

4 NAME

ADDRESS

5 Janet L. Neel

1445 Fillmore Street, Suite 1106
6 Twin Falls ID 83301

7 **TENTH:** The name and address to which correspondence should be

8 addressed is:

9 Janet L. Neel

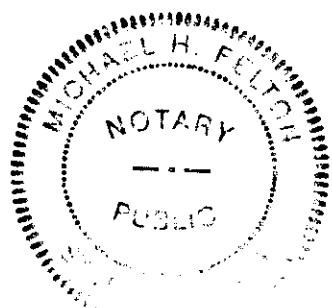
10 1445 Fillmore Street, Suite 1106
11 Twin Falls ID 83301

12 DATED This 29th day of December, 2000.

13 
14 
15 JANET L. NEEL

1 STATE OF IDAHO)
2) ss
3 County of Twin Falls)

4 I, Michael H. Felton, a notary public, do hereby certify that on this 29th day
5 of December, 2000, personally appeared before me JANET L. NEEL, who, being by me
6 first duly sworn, declared that they are the incorporator of Neel & Associates, Chtd., that
7 she signed the foregoing instrument as incorporator of the corporation, and that the
8 statements therein contained are true.



Michael H. Felton

Notary Public for State of Idaho
Residing at Buhl, Idaho
My Commission Expires: 07/21/2005