

FILED/EFFECTIVE

01/09/2001 PM 2:18

STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

NEEL & ASSOCIATES, CHTD.

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

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

SECOND: The period of its duration is perpetual.

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

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

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

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

IDAHO SECRETARY OF STATE

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ARTICLES OF INCORPORATION - 1

Felton &
Felton
Attorneys
At Law
Buhl, Idaho

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

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

8 <u>TYPE</u>	9 <u>NUMBER</u>	10 <u>PAR</u>	11 <u>AGGREGATE</u>
12 Common	13 10,000	14 -0-	15 -0-

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

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

19 **SEVENTH:** The address of the initial registered office of the corporation is
20 1445 Fillmore Street, Suite 1106, Twin Falls, Idaho 83301, and the name of the initial
21 registered agent at such address is Janet L. Neel.

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

24 <u>NAME</u>	25 <u>ADDRESS</u>
26 Janet L. Neel	1445 Fillmore Street, Suite 1106 Twin Falls ID 83301

Edward L. Neel

3668 North 1600 East
Buhl ID 83316

NINTH: The name and address of the incorporator is:

NAME

ADDRESS

Janet L. Neel

1445 Fillmore Street, Suite 1106
Twin Falls ID 83301

TENTH: The name and address to which correspondence should be
addressed is:

Janet L. Neel
1445 Fillmore Street, Suite 1106
Twin Falls ID 83301

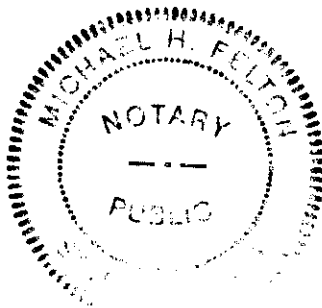
DATED This 29th day of December, 2000.



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.



9 Michael H. Felton
10 Notary Public for State of Idaho
11 Residing at Buhl, Idaho
12 My Commission Expires: 07/21/2005
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