



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

C. W. GROW & CO., CHARTERED

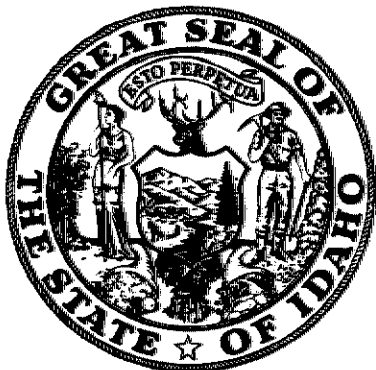
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

C. W. GROW & CO., 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 January 2, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

RECEIVED

ARTICLES OF INCORPORATION

'81 JAN 2 PM 2:24
OF

C. W. GROW & CO. SECRETARY OF
STATE

KNOW ALL MEN BY THESE PRESENTS: That we, the undersigned, the subscribers to these Articles of Incorporation, natural persons competent to contract, and Certified Public Accountants duly licensed to render services as such under the laws of the State of Idaho, have this day voluntarily associated ourselves for the purpose of forming a professional service corporation, hereinafter called the Corporation, pursuant to the provisions of the Professional Service Corporation Act, Idaho Code § 30-1301 et seq., and other laws of the State of Idaho, and do hereby certify, declare and adopt the following Articles of Incorporation.

I.

NAME. That the name of this Corporation shall be C. W. Grow & Co., Chartered.

II.

DURATION. The period of existence and duration of the life of this Corporation shall be perpetual.

III.

PRINCIPAL OFFICE. The location of the registered office of the Corporation shall be 481 North Curtis, Boise,

Idaho, and the name of their registered agent at such address is C. Scott Grow.

IV.

PURPOSES. The purposes for which the Corporation is formed are:

A. To render such professional services to the public that Certified Public Accountants are lawfully entitled to render as described in B. below.

B. To engage in every phase and aspect of the business of rendering the same professional services to the public that a Certified Public Accountant, duly licensed 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 duly licensed under the law of the State of Idaho to render such services as individuals.

C. To acquire (by purchase, exchange, lease, hire, or otherwise), hold, mortgage, pledge, hypothecate, exchange, sell, invest in, and dispose of commodities and other personal property of every kind, character and description whatsoever and wheresoever situated, and any interest therein.

D. To acquire (by purchase, exchange, lease, hire, or otherwise), hold, own, improve, manage, operate, lease as lessee, let as lessor, sell, convey, or mortgage, either alone or in conjunction with others, real estate of every kind, character, and description whatsoever and wheresoever situated, and any interest in said real estate.

in trust of, the whole, or any part, of the assets of the Corporation, real, personal or mixed, including contract rights, whether at the time owned or thereafter acquired.

J. To acquire, hold, sell, transfer, reissue, or cancel its own shares, or any securities or obligations of the Corporation, in the manner and to the extent now or hereafter permitted by the laws of Idaho, except that the Corporation shall not use its funds or other assets for the purchase of its own shares when such use would cause any impairment of the capital of the Corporation.

K. Subject to any limitations or restrictions imposed by law or by these Articles of Incorporation, to have and exercise all the general rights, privileges, and powers specified in and permitted under the Professional Service Corporation Act.

L. To do everything necessary, proper, advisable or convenient for the accomplishment of any of the purposes, or the attainment of any of the objects for the furtherance of any of the powers herein set forth, and to do every other act and thing incidental thereto or connected therewith, which is not forbidden by the laws of the State of Idaho, or by the provisions of these Articles of Incorporation.

M. The foregoing sections shall be construed as purposes as well as powers, and the matters expressed in each section shall, unless otherwise expressly provided, be in no way limited by inference to, or inference from, the

terms of any other section, each of such sections being regarded as creating independent powers and purposes. The foregoing enumerated powers shall not be construed as limiting or restricting in any manner either the meaning of general terms used in any of the sections or the scope of the general powers of the Corporation created thereby; nor shall the expression of one thing be deemed to exclude another not expressed, whether or not it be of like nature.

N. Nothing in this Article IV shall be construed to authorize the conduct by the Corporation of other than the rendering of professional accounting services which a Certified Public Accountant is authorized to render.

V.

AUTHORIZED SHARES. The total number of shares which the Corporation shall have authority to issue is one thousand (1,000) shares of common stock having a par value of One Dollar (\$1.00) per share for a total capitalization of One Thousand Dollars (\$1,000). None of the shares of the Corporation may be issued to anyone other than an individual duly licensed to practice as a Certified Public Accountant in the State of Idaho. Each share of common stock shall have the same rights, privileges and voting powers and the same shall be fully paid and non-assessable.

VI.

STATED CAPITAL. The Corporation will not commence business until consideration of the value of at least One

Thousand Dollars (\$1,000) has been received for the issuance of shares.

VII.

CONSIDERATION FOR SHARES: QUALIFICATIONS OF SHAREHOLDERS.

Shares shall be issued for such consideration as may be fixed from time to time by the Board of Directors. Shares shall be issued only to individuals who hold an Idaho license as to Certified Public Accountants and are licensed to engage in the practice of accounting, and no shares may be transferred except to an individual who is eligible to be a shareholder of the Corporation, and such transfer may be made only after the same shall have been approved, at a stockholders' meeting specifically called for such purpose, by a vote of the stockholder or stockholders holding a majority of the outstanding stock. The Board of Directors may make distributions to shareholders out of capital surplus from time to time, to the extent permitted by law, without prior approval of shareholders.

VIII.

VOTING RIGHTS. Each share shall be entitled to one vote, but only shareholders having a license to engage in the practice of accounting as a licensed Certified Public Accountant in the State of Idaho shall be entitled to vote. No shareholder of the Corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

IX.

REGULATION OF TRANSFER OF SHARES. The shareholders of the Corporation shall have the power to include in the By-Laws or a Buy and Sell Agreement adopted by a majority of the shareholders of the Corporation, any regulatory or restrictive provision regarding the proposed sale, transfer, or other disposition of any of the outstanding stock of the Corporation by any of its shareholders, or in the event of the death of any of its shareholders. The manner and form, as well as the relevant terms, conditions, and details thereof, shall be determined by the shareholders of the Corporation; provided, however, that such regulatory or restrictive provisions shall not affect the rights of third parties without actual notice thereof, unless the existence of such provisions shall be plainly written upon the certificate evidencing the ownership of such stock. No shareholder of the Corporation may sell or transfer stock therein except to another individual who is eligible to be a shareholder of the Corporation, and such sale or transfer may be made only after the same shall have been approved at a shareholders' meeting specially called for this purpose. If any shareholder becomes legally disqualified to practice accounting as a licensed Certified Public Accountant in the State of Idaho, or is elected to a public office that places restrictions or limitations upon his continuous rendering of such professional services, or accepts employment that places restrictions or

limitations upon his continuous rendering of such professional services such shareholder's shares of stock shall immediately become subject to purchase by the Corporation in accordance with the Buy and Sell Agreement and/or By-Laws adopted by the shareholders.

X.

INCORPORATORS. The name and address of the persons signing these Articles of Incorporation as subscribers and incorporators are Cecil W. Grow and C. Scott Grow, Certified Public Accountants, duly licensed under the laws of the State of Idaho to render services as such. The number of shares of stock each agrees to take is:

<u>Name</u>	<u>Address</u>	<u>No. of Shares</u>
Cecil W. Grow	414 South Owyhee Boise, ID 83705	690
C. Scott Grow	6643 Cochrane Drive Meridian, ID 83642	310

XI.

DIRECTORS. The business of the Corporation shall be managed by its Board of Directors. The first Board of Directors shall consist of two (2) members; and subject to such minimum may be increased from time to time by amendment of the By-Laws in a manner not prohibited by law. Until so changed, the number shall be two (2).

The name and street address of the members of the first Board of Directors are:

<u>Name</u>	<u>Address</u>
Cecil W. Grow	414 South Owyhee Boise, ID 83705
C. Scott Grow	6643 Cochrane Drive Meridian, ID 83642

At all elections of directors of the Corporation, each shareholder shall be entitled to as many votes as shall equal the number of votes which he would be entitled to cast for the election of directors with respect to his shares of stock multiplied by the number of directors to be elected, and he may cast all of such votes for a single director, or may distribute them among a number to be voted for, or any two or more of them, as he may see fit.

Any director of the Corporation may be removed at any annual or special meeting of the shareholders by the same vote as that required to elect a director.

XII.

CERTAIN TRANSACTIONS. No contract or other transaction between the Corporation and any other corporation shall be affected by the fact that any director of the Corporation is interested in, or is a director or officer of, such other corporation, and any director, individually or jointly, may be a party to, or may be interested in, any contract or transaction of the Corporation or in which the Corporation is interested; and no contract or other transaction of the

Corporation with any person, firm, or corporation shall be affected by the fact that any director of the Corporation is a party in any way connected with such person, firm, or corporation, and every person who may become a director of the Corporation is hereby relieved from any liability that might otherwise exist from contracting with the Corporation for the benefit of himself or any firm, association or corporation in which he may be in any way interested.

XIII.

BY-LAWS. The Board of Directors of the Corporation shall have power, without the assent or vote of the shareholders, to adopt, alter, amend, or repeal the By-Laws of the Corporation, but the affirmative vote of a majority of the members of the Board of Directors shall be necessary to adopt such By-Laws or to effect any alteration, amendment, or repeal thereof. The provisions for the regulations of the business and management of the affairs of the Corporation shall be stated in the By-Laws.

XIV.

MEETINGS OF SHAREHOLDERS. Meetings of the shareholders of the Corporation shall be held at such place, within or without the State of Idaho, as may be specified in the respective notices, or waivers of notice thereof, or as specified in the By-Laws.

XV.

ADDITIONAL POWERS OF CORPORATION. In furtherance and not on limitation of the general powers conferred by the laws of the State of Idaho and of the purposes and objects hereinabove stated, the Corporation shall have all of the following powers:

A. To enter into, or become a partner in, any arrangement for sharing profits, union of interest, or cooperation, joint venture, or otherwise, within the person, firm, or corporation for the purpose of carrying on any business which the Corporation has a direct or incidental authority to pursue.

B. To deny to the holders of the common stock of the Corporation any pre-emptive right to purchase or subscribe to any new issues of any type of stock of the Corporation, and no shareholder shall have any pre-emptive right to subscribe to any such stock.

C. At its option, to purchase and acquire any or all of its stock owned and held by any such shareholder as should desire to sell, transfer, or otherwise dispose of the stock in accordance with the Buy and Sell Agreement and/or By-Laws adopted by the shareholders of the Corporation setting forth the terms and conditions of such purchase; provided, however, the capital of the Corporation is not impaired.

D. At its option, to purchase and acquire the stock owned and held by any shareholder who dies, in accordance with the Buy and Sell Agreement, Stock Redemption Plan and/or By-Laws adopted by the shareholders of the Corporation setting forth the terms and conditions of such purchase; provided, however, the capital of the Corporation is not impaired.

E. To enter into, for the benefit of its employees, one or more of the following: (i) a pension plan, (ii) a profit sharing plan, (iii) a stock bonus plan, (iv) a thrift and savings plan, (v) a restricted stock option plan, or (vi) other retirement or incentive compensation plans.

XVI.

PRIVATE PROPERTY OF SHAREHOLDERS. The private property of the shareholders of the Corporation shall not be subject to any payment of corporate debts to any extent whatever.

XVII.

AMENDMENT OF ARTICLES OF CORPORATION. These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders' meeting by a majority of the stock entitled to vote thereon, unless all the directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made. All rights of shareholders are subject to this reservation.

IN WITNESS WHEREOF, We, the undersigned incorporators
and subscribers, execute these Articles of Incorporation
this 2 day of January, 1981.

Cecil W. Grow
Cecil W. Grow

C. Scott Grow
C. Scott Grow

STATE OF IDAHO)
) ss.
County of Ada)

On this 2nd day of January, 1981, before me, a Notary
Public in and for said State, personally appeared Cecil W.
Grow and C. Scott Grow, known to me to be the persons whose
names are subscribed to the foregoing instrument, and acknowl-
edge to me that they 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.

Robert A. Porter
Notary Public for Idaho
Residing at: