

FILED

ARTICLES OF INCORPORATION
of
KEVIN E. KIMPTON, CPA, P.C.

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STATE OF IDAHO

I, Kevin E. Kimpton, the undersigned, to form a corporation under the Idaho Professional Service Corporation Act, hereby adopt the following Articles of Incorporation:

ARTICLE I.

The name of this corporation is KEVIN E. KIMPTON, CPA, P.C.

ARTICLE II.

The period of its duration is perpetual.

ARTICLE III.

The purpose or purposes for which the corporation is organized is for the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Professional Service Corporation Act, Title 30, Chapter 13, Idaho Code.

ARTICLE IV.

The aggregate number of shares which the corporation shall have the authority to issue is ONE HUNDRED THOUSAND (100,000) shares, all of one class, no par value.

ARTICLE V.

The street address of the corporation's initial registered office and the name of its initial registered agent at such address is:

Kevin E. Kimpton
Kevin E. Kimpton, CPA
802 Lincoln Street
Kootenai County
Post Falls, ID 83854

ARTICLE VI.

The names and residence addresses of the persons constituting the initial board of directors are:

Kevin E. Kimpton
3305 S. Millisap Loop
Post Falls, ID 83854

Korrine A. Kimpton
3305 S. Millisap Loop
Post Falls, ID 83854

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After the initial board of directors, the board shall consist of such number of directors as shall be determined by the shareholders from time to time at each annual meeting at which directors are to be elected.

ARTICLE VII.

The stock of the company shall be non-assessable common stock

ARTICLE VIII.

To the fullest extent permitted by law, no director of this corporation shall be personally liable to the corporation or its shareholders for monetary damages for breach of any duty owed to the corporation or its shareholders, except that a director may be held personally liable for the following:

- a. Any breach of the duty of loyalty to the corporation or to its stockholders.
- b. Acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law.
- c. Acts or omissions which involve director liability as provided in Idaho Code Section 30-1-48, which states that a director shall be liable under the following circumstances:
 1. If the director votes for or assents to the declaration of unlawful dividends or other distribution of the assets of a corporation to its shareholders contrary to the provisions of the Idaho General Business Corporations Act.
 2. If the director votes for or assents to the purchase of the corporation's own shares contrary to the provisions of the Idaho General Business Corporations Act.
 3. If the director votes for or assents to any distribution of assets of the corporation to its shareholders during the liquidation of the corporation without the payment and discharge of, or making adequate provisions for, all known debts, obligations, and liabilities of the corporation.
 4. For any transaction from which the director derives an improper personal benefit.

Any director or officer who is involved in litigation or other proceeding by reason of his or her position as a director or officer of this corporation shall be indemnified and held harmless by the corporation to the fullest extent permitted by law.

Certification

I certify that I have read the above Articles of Incorporation and that they are true and correct to the best of my knowledge.

Kevin E. Kimpton

Kevin E. Kimpton, Incorporator
802 Lincoln Street
Post Falls, ID 83854

State of Idaho, County of Kootenai, ss:

Subscribed and sworn to (or affirmed) before me this 7th day of Dec., 1999.

Valerie Johnson
Notary Public
Residing at: Post Falls, Id.
My Commission expires: 11-02-01