



**Department of State.**

**CERTIFICATE OF INCORPORATION  
OF**

ROBERT C. VALENTINE, P.A.

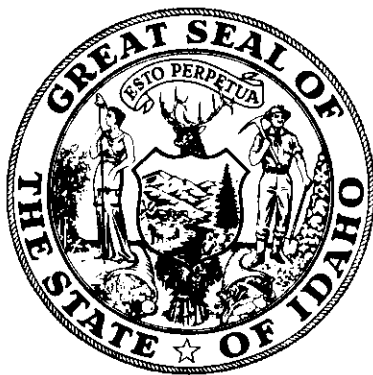
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of \_\_\_\_\_

ROBERT C. VALENTINE, P.A.

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 July 28, 19 80.



*Pete T. Cenarrusa*

SECRETARY OF STATE

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

90 JUN 20

ARTICLES OF INCORPORATION

STATE

OF

ROBERT C. VALENTINE, P.A.

Certificate of Incorporation of ROBERT C. VALENTINE, Professional Corporation under Title 30, Chapter 13, Idaho Code, Professional Service Corporations Law of the State of Idaho.

The undersigned, for the purpose of forming a corporation pursuant to Title 30, Chapter 13, Idaho Code, Professional Service Corporations Law, hereby certify the following:

1. Name. The name of the corporation shall be ROBERT C. VALENTINE, P.A., hereinafter called the Corporation.

2. Purpose. The purpose for which it is formed is to engage as a professional service corporation in the practice of the profession of public accountancy or auditing; to prepare, review, advise another, sign, cause another to sign, deliver, issue any accounting or a financial statement or related document; and to report or certify to such statement or document as authorized by Chapter 13 of the Idaho Professional Service Corporations Law.

3. Office. The office of the Corporation is to be located in the City of Twin Falls, County of Twin Falls.

4. Authorized Shares. The aggregate number of shares which the Corporation shall have authority to issue is 100 shares to consist of 100 common shares without par value.

5. Designation, Rights, and Preferences. The designations, relative rights, preferences, and limitations of the shares of each class are as follows:

(a) The entire voting power of the corporation shall be vested in the common shareholders and each share of issued and outstanding common stock shall be entitled to one vote.

6. Office and Registered Agent. Robert C. Valentine is designated as the registered agent of the Corporation, and the address of the initial registered office of the corporation is ~~P. O. Box 1074~~, Twin Falls, Idaho 83301.

<sup>as per Richard</sup>  
<sup>7 Stephen</sup> 2081 Hillcrest Drive  
Incorporators. Each of the undersigned subscribers is of the age of 21 years or over, and each of them is authorized to render the same professional service which the Corporation is authorized to render. The names and residence addresses of individuals who are to be the original shareholders of the Corporation, each of whom is duly authorized by law to practice in the State of Idaho the profession of public accountancy, in which the Corporation is authorized to engage, and who have been engaged in the practice of public accountancy, are as follows:

<u>Name</u>	<u>Residence Address</u>
Robert C. Valentine	2081 Hillcrest Drive Twin Falls, Idaho 83301

8. Names and Addresses of Directors. The number of directors constituting the initial Board of Directors is one and the names and residence addresses of all the persons who are to be the original directors of the Corporation, each of whom is authorized by law to practice in the State of Idaho the profession of public accountancy, in which the

Corporation is authorized to engage, and each of whom is to be an original shareholder in the Corporation as set forth above in paragraph 7, are as follows:

<u>Name</u>	<u>Residence Address</u>
Robert C. Valentine	2081 Hillcrest Drive Twin Falls, Idaho 83301

9. Names and Addresses of Officers. The names and residence addresses of all the individuals who are to be officers of the Corporation are as follows:

<u>Name</u>	<u>Residence Office</u>	<u>Office</u>
Robert C. Valentine	2081 Hillcrest Drive Twin Falls, Idaho 83301	President, Treasurer
Betty J. Valentine	2081 Hillcrest Drive Twin Falls, Idaho 83301	Secretary

DATED This 22<sup>ND</sup> day of July, 1980.

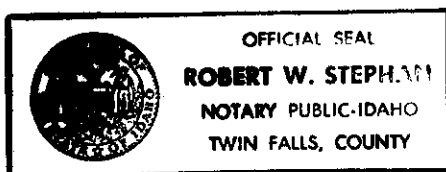
Robert C. Valentine  
ROBERT J. VALENTINE

Betty J. Valentine  
BETTY J. VALENTINE

STATE OF IDAHO,                    )  
                                      )    ss.  
COUNTY OF TWIN FALLS.         )

On this 22<sup>nd</sup> day of July, 1980, before me, the undersigned, a Notary Public in and for said State, personally appeared ROBERT C. VALENTINE and BETTY J. VALENTINE, husband and wife, known to me to be the persons whose names are subscribed to the within instrument, and acknowledged 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 W. Stephenson*  
\_\_\_\_\_  
Notary Public for Idaho,  
Residing at Twin Falls, Idaho.