

ARTICLES OF INCORPORATION

2014 JUL -8 AM 10:10

OFSECRETARY OF STATE
STATE OF IDAHO**KARL SKINNER, CPA, P.A.**

The undersigned, acting as incorporator of a Corporation under the Idaho Professional Service Corporation Act, adopts the following Articles of Incorporation for such Corporation:

FIRST: The name of the Corporation is **KARL SKINNER, CPA, P.A.**

SECOND: The purpose for which the Corporation is organized is to engage in the general practice of certified public accounting and to have and to exercise all of the powers now or hereafter conferred by the laws of the State of Idaho under the Professional Service Corporation Act.

THIRD: The Corporation is to have perpetual existence.

FOURTH: The name and location of the initial registered agent and office of the Corporation is Karl Skinner, 1367 E 4150 N, Buhl, Idaho 83316

FIFTH: The amount of capital stock of this Corporation shall be and is 1,000 shares of stock of the par value of \$1.00 each, making an aggregate stock of \$1,000.00.

SIXTH: The name and post office address of the incorporator and the number of shares subscribed is as follows:

<u>NAME</u>	<u>POST OFFICE ADDRESS</u>	<u>NO. OF SHARES</u>
Karl Skinner	1367 E 4150 N Buhl, ID 83316	100

SEVENTH: The private property of the shareholders of the Corporation shall not be subject to the payment of corporate debts to any extent whatever, and the shares of the Corporation shall not be subject to assessment for the purpose of paying expenses, conducting business, or paying debts of the Corporation.

EIGHT: The number of directors of the Corporation shall be specified in the By-laws and such number may from time to time be increased or decreased in such manner as may be prescribed in the by laws, and in accordance with Section 30-1-36 of the Idaho Code provided that the first Board of Directors shall be one (1) in number. No decrease in the number of directors shall have the effect of shortening the term of any

incumbent director. In case of any increase in the number of directors, the additional directors may be elected by a majority of the remaining directors though less than the quorum of the Board of Directors. The directors so elected shall hold office until the next annual meeting or at any special meeting duly called for that purpose and until their successors are elected and qualified.

NINTH: The names and address of the members of the first Board of Directors of the Corporation are:

Karl Skinner, 1367 E 4150 N, Buhl, Idaho 83316

Such person shall hold office until the first annual meeting of shareholders, and until the successors have been elected and qualified.

TENTH: Shareholders of the Corporation shall have pre-emptive and preferential rights of subscription to any shares of stock of the Corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the Corporation, or to obligations of the Corporation convertible into stock. Any stock or obligations issued by the Corporation shall first be offered to the shareholders of the Corporation.

ELEVENTH: A voluntary sale, lease or exchange of all of the property and assets of the Corporation, including its good will and its corporate franchises, may be made by the Board of Directors upon such terms and conditions as it may deem expedient for the best interests of the Corporation, but only when such act is authorized by the vote of holders of two-thirds of the voting power of all shareholders.

TWELFTH: No contract or other transaction between the Corporation and any other Corporation and no act of the Corporation shall in any way be affected or invalidated by the fact that any of the directors of the Corporation are pecuniarily or otherwise interested in, or are directors or officers of, such other Corporation, any director individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of the Corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or a majority thereof, and any director of the Corporation who is also a director or officer of such other Corporation, or who is so interested, may be counted in determining the existence of a quorum at any meeting of the Board of Directors of the Corporation which shall authorize any such contract or any such transaction with like force and effect as if he were not such director or officer of such other Corporation or not so interested.

THIRTEENTH: The Board of Directors is expressly authorized to repeal and amend the By-Laws of the Corporation and to adopt new By-Laws, and the Corporation reserves the right to amend, alter, change or repeal, any provision contained in these Articles of Incorporation, in the manner now, or hereafter, prescribed by law, by a majority vote of the shareholders, represented in person or by proxy, at any annual

meeting of the shareholders or at any meeting duly called for that purpose, except where the laws of the said State of Idaho otherwise provide.

Dated this 1st day of July, 2014.

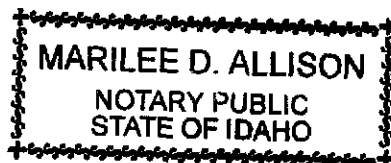
C. Karl Skinner
C. Karl Skinner, Incorporator

STATE OF IDAHO)
County of Twin Falls) ss.

On this 1st day of July 2014, before me, the undersigned, a notary public in and for said state, personally appeared Karl Skinner known to me to be the person whose name is subscribed to the within and foregoing instrument, and acknowledged to me that he/she executed the same, and that he/she is a person over the age of twenty-one years and a citizen of the United States of America.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Marilee D. Allison
Notary Public for Idaho
Residing at: Twin Falls
My Commission Expires: 12-27-17



IDAHO SECRETARY OF STATE
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