

**Department of State.**

**CERTIFICATE OF INCORPORATION  
OF**

BLAIR & YOUNG, CERTIFIED PUBLIC ACCOUNTANTS, CHARTERED

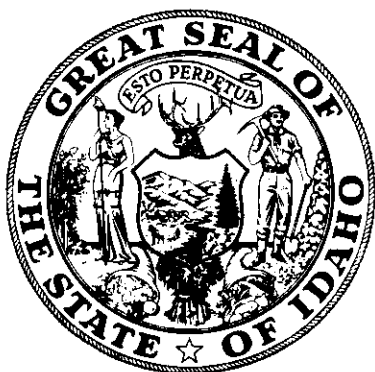
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of \_\_\_\_\_

BLAIR & YOUNG, CERTIFIED PUBLIC ACCOUNTANTS, 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 31.



*Pete T. Cenarrusa*

SECRETARY OF STATE

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

RECEIVED

ARTICLES OF INCORPORATION 9 PM 12:30

OF

BLAIR & YOUNG, CERTIFIED PUBLIC ACCOUNTANTS, *Chartered*

KNOW ALL MEN BY THESE PRESENTS, That we, the undersigned, being natural persons of full age and citizens of the United States of America, and licensed under the laws of the State of Idaho, in order to form a professional service corporation for the purposes hereinafter stated, under and pursuant to the provisions of the Professional Service Corporation Act of the State of Idaho, and the acts amendatory thereof, included thereby, and supplemental thereto, do hereby certify as follows:

FIRST

The name of the Corporation is BLAIR & YOUNG, CERTIFIED PUBLIC ACCOUNTANTS, *Chartered*

SECOND

The purposes and objects for which the Corporation is formed are as follows:

(a) This Corporation is formed and organized for the sole and specific purpose of rendering professional services to the public by persons specifically licensed and authorized under the laws of the State of Idaho to engage in the practice of accounting and render professional services only through its officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional services within the State of Idaho. Such persons shall practice the profession of accounting in accordance with all rules for professional conduct promulgated by the Idaho State Board of Accountancy. The professional services

1 rendered by this Corporation shall include the practice of  
2 accounting, the rendering of all other and additional or  
3 like services ancillary to, or in connection with, or as  
4 normally related to the practice of accounting by licensed  
5 accountants in the State of Idaho.

6 (b) This Corporation may not engage in any business  
7 other than the rendering of professional services as herein  
8 set forth, provided, however, that this Corporation by and  
9 through its officers and directors shall have the power and  
10 authority to invest the corporate funds in real estate,  
11 mortgages, stocks and like securities, bonds or any other  
12 type of investments, and to own real estate and personal  
13 property necessary for the rendering of professional services  
14 by the Corporation.

15 (c) Pursuant to and within the limitations of the  
16 aforementioned power and authority of the officers and  
17 directors of this Corporation, said officers and directors  
18 shall be, and hereby are, authorized to do the following  
19 acts in the name of, and on behalf of, this Corporation:

20 (1) to buy, sell, acquire, hold, own, dispose of,  
21 convey, mortgage, pledge, lease, assign, transfer,  
22 trade and deal in and with all kinds of personal property,  
23 franchises, privileges, rights, goods, wares and merchan-  
24 dise of every kind, nature and description;

25 (2) to buy, sell, convey, lease, let, mortgage,  
26 exchange or otherwise, acquire or dispose of lands,  
27 lots, houses, buildings and real property, hereditaments  
28 and appurtenances of all kinds and wheresoever situated,  
29 and of any interest and rights therein, to the same  
30 extent as natural persons might or could do, and without  
31 limit as to amount;

32 (3) to acquire by purchase, subscription or

1 otherwise, and to own, hold, sell, negotiate, assign,  
2 deal in, exchange, transfer, mortgage, pledge or otherwise  
3 dispose of, any shares of capital stock, scrip, bonds,  
4 mortgages, securities or evidences of indebtedness,  
5 issued or created by any other corporation, joint stock  
6 company or association, public or private, or by whomsoever  
7 issued, and while the holder or owner thereof to possess  
8 and exercise in respect thereof any and all rights,  
9 powers and privileges of ownership, including the right  
10 to vote thereon;

11 (4) to make, perform and carry out contracts of  
12 every kind and description made for any lawful purpose,  
13 without limit as to amount, with any person, firm,  
14 association or corporation, either public or private,  
15 or with any territory or government, or any agency  
16 thereof;

17 (5) to borrow money, to draw, make, accept,  
18 endorse, transfer, assign, execute and issue bonds,  
19 debentures, promissory notes, and other evidences of  
20 indebtedness, and for the purpose of securing any of  
21 its obligations or contracts, to convey, transfer,  
22 assign, deliver, mortgage and/or pledge all or any part  
23 of the property or assets, real or personal, at any  
24 time, owned or held by this Corporation, upon such  
25 terms and conditions as the Board of Directors shall  
26 authorize, and as may be permitted by law;

27 (6) to acquire, hold, sell, reissue or cancel any  
28 shares of its own capital stock, provided, however:

29 (i) that this Corporation may not use any of its funds  
30 or property for the purchase of its own stock when such  
31 would cause any impairment of the capital of this  
32 Corporation; (ii) that the shares of its own capital

1 stock belonging to this Corporation shall not be voted  
2 directly or indirectly; (iii) no capital stock of this  
3 Corporation may be issued to anyone other than an  
4 individual who is duly licensed under the laws of the  
5 State of Idaho to practice accounting as a licensed  
6 accountant; and provided, further, that any common  
7 capital stock of this Corporation may not be voted by  
8 any other person or persons who are not at the time of  
9 such vote licensed accountants in good standing under  
10 and pursuant to the laws of the State of Idaho;

11 (7) to purchase or otherwise acquire the whole or  
12 any part of the property, assets and business of any  
13 other person, firm or professional association of the  
14 State of Idaho, so long as, and only to the extent that  
15 such acquired corporation, if a professional service  
16 corporation under Idaho law, is not engaged in a business  
17 or profession other or different than the profession  
18 the professional purposes for which this Corporation is  
19 organized, or if such acquisition is not a professional  
20 service corporation, then such acquisition shall be for  
21 investment purposes only;

22 (8) to take such steps, perform such acts as may  
23 be reasonably necessary to promote, protect and preserve  
24 the investments of this Corporation in any shares of  
25 stock, securities, bonds or other evidences of indebtedness  
26 in any other corporation;

27 (9) to establish for the benefit of its employees,  
28 one or more pension plans, or profit-sharing plans, or  
29 other employee benefits, retirement or incentive compensa-  
30 tion plans;

31 (10) to have one or more officers to carry on all  
32 or any part of the conduct of the professional affairs

1 and business of the Corporation and to do all and  
2 everything necessary, ethically suitable, convenient or  
3 proper for the accomplishment of any of the purposes or  
4 the attainment of any one or more of the objects in  
5 these Articles named and permitted by law, or which  
6 shall at any time appear conducive or expedient under  
7 the laws and in accordance with ethics of the profession  
8 or benefit of the Corporation, and which now or hereafter  
9 may be authorized by law, and this to the same extent  
10 and as fully as natural persons might or could do, as  
11 principals, agents, trustees or otherwise, and either  
12 alone or in connection with any person, firm, association  
13 or corporation;

14 (11) to have and to exercise any and all powers  
15 and privileges now or hereafter conferred by the laws  
16 of the State of Idaho upon professional service corporations  
17 performed under the Professional Service Corporation  
18 Act of the State of Idaho, or under any act amendatory  
19 thereof, or supplemental thereto, or substituted therefor;

20 (12) to render professional services as licensed  
21 accountants through its officers, employees and agents  
22 only, and only upon said officers, employees and agents  
23 being properly and duly licensed or otherwise legally  
24 authorized to render such professional services within  
25 the State of Idaho; provided, however, that any officer,  
26 shareholder, agent or employee of this Corporation  
27 shall remain personally and fully liable and accountable  
28 for any negligent or wrongful act or misconduct committed  
29 by him, or by any person under his direct supervision  
30 and control, while rendering professional services on  
31 behalf of this Corporation to the person for whom such  
32 professional services were being rendered and, further,

1 providing that this Corporation shall be liable in  
2 addition thereto, up to the full value of its property  
3 for any negligent or wrongful acts or misconduct  
4 committed by any of its officers, shareholders, agents  
5 or employees while the same are engaged on behalf of  
6 the Corporation in the rendering of such professional  
7 services and, provided, further, that any officer,  
8 shareholder, agent or employee of this Corporation who  
9 has been licensed to render professional services to  
10 the public becomes legally disqualified to render such  
11 professional services within the State of Idaho, or is  
12 elected to a public office, or accepts employment that,  
13 pursuant to the existing law, places restrictions or  
14 limitations upon his continued rendering of such profes-  
15 sional services under the law, such person shall sever  
16 all employment with, and financial interests in this  
17 Corporation forthwith, and shall return any capital  
18 stock of this Corporation held by such individual to  
19 the treasury of the Corporation, to be cancelled or  
20 otherwise disposed of by this Corporation in accordance  
21 with the provisions hereof and the bylaws of this  
22 Corporation.

23 The foregoing clauses are to be construed both as  
24 objects and powers; and it is hereby expressly provided that  
25 enumeration herein of specific objects and powers shall not  
26 be held to limit or restrict in any manner the general  
27 powers of the Corporation; provided, however, that nothing  
28 contained herein shall be deemed to authorize or permit the  
29 Corporation to carry on any business or to exercise any  
30 power or to do any act which a professional corporation  
31 formed under the Professional Services Corporation Act of  
32 the State of Idaho, or any amendment thereof, or supplement

1 thereto, or substitute therefor, may not at the time lawfully  
2 carry on or do.

3  
4 THIRD

5 This Corporation is to have perpetual existence.

6  
7 FOURTH

8 The name of the registered agent and the location and  
9 post office address of the registered office of the Corpora-  
10 tion is KENNETH N. BLAIR, 4948 Kootenai, Suite 102, Boise,  
11 Idaho, 83705, respectively.

12  
13 FIFTH

14 There shall be only one class of capital stock of this  
15 Corporation, which shall be designated as common stock, and  
16 such common stock shall be and consist of 5,000 shares, each  
17 with a par value of \$1.00 per share, totaling in the aggregate  
18 the sum of \$5,000.00, each share being non-assessable.

19 (a) The capital stock of the Corporation may only  
20 be issued to an individual who is a duly licensed account-  
21 tant or otherwise legally authorized in good standing  
22 to practice accounting within the State of Idaho.

23 (b) Common stock of this Corporation passing by  
24 the operation of law or by the laws of descent and  
25 distribution, or by other legal fashion to any person,  
26 firm or other individual or organization, who is at the  
27 time not a licensed accountant or otherwise legally  
28 authorized to practice accounting under the laws of the  
29 State of Idaho, shall be transferred to this Corporation  
30 and this Corporation shall pay for such stock in the  
31 fashion and in accordance with the provisions of the  
32 bylaws and amendments thereto of this Corporation.



1 (c) No voting trust, agreement, or other type of  
2 arrangement, the effect of which would place the common  
3 capital stock of this Corporation in any ownership  
4 other than an individual licensed to practice accounting  
5 under the laws of the State of Idaho, shall be recognized  
6 or effective.

7 (d) If any individual stockholder, as herein  
8 provided, shall become disqualified to render professional  
9 services within the State of Idaho, or is elected to  
10 public office, or accepts employment that, pursuant to  
11 existing law, places restrictions or limitations upon  
12 such individual's continued rendering of such accounting  
13 services, then the common stock of this Corporation  
14 owned by said individual shall be forthwith returned to  
15 this Corporation and this Corporation shall pay for  
16 such common stock in the fashion and in accordance with  
17 the provisions of the bylaws of this Corporation.

18 (e) A stockholder of any of the common capital  
19 stock of this Corporation may not transfer shares of  
20 this Corporation except to another individual who is  
21 eligible to be a stockholder of this corporation in  
22 accordance with the provisions hereof, and only after  
23 such sale or transfer shall have been approved at a  
24 stockholder's meeting, specifically called for that  
25 purpose, by not less than a majority of the outstanding  
26 stock of this Corporation, not including the shares of  
27 the stockholder proposing to sell or transfer such  
28 shares in the counting of the votes for any purpose of  
29 such meeting, unless all stockholders and all shares of  
30 stock vote in favor of a consent that such stock of the  
31 transferring stockholder be so voted.

32 (f) The stockholders shall have the power to

1 include in the bylaws and amendments thereto, adopted  
2 by a two-thirds (2/3) majority vote of all stockholders,  
3 any regulation or restriction governing the sale,  
4 transfer, call or other disposition of the Corporation's  
5 outstanding stock. Such provision shall not affect the  
6 rights of third parties without notice, unless evidence  
7 of this power is shown as a legend on the stock certificate.

8  
9 SIXTH

10 The names and post office addresses of the incorporators,  
11 who shall also serve as the initial directors until the  
12 election of the first Board of Directors, and the number of  
13 shares subscribed for by each, as prescribed in Idaho Code  
14 section 30-103(f) and Idaho Code section 30-103(g), are as  
15 follows:

16 <u>NAME</u>	<u>POST OFFICE ADDRESS</u>	<u>NO. OF SHARES</u>
17 KENNETH N. BLAIR	4915 Spaulding Boise, ID 83705	500
18 JOSEPH G. YOUNG	10445 Martingale Dr. Boise, ID 83709	500

20  
21 SEVENTH

22 The private property of the stockholders of the Corpora-  
23 tion shall not be subject to the payment of corporate debts  
24 to any extent whatever. The stock of the Corporation shall  
25 be subject to assessment for the purpose of paying expenses,  
26 conducting business, or paying debts of the corporation to  
27 such extent and subject to such limitations as may be approved  
28 by the holder of a two-thirds (2/3) majority of all outstanding  
29 shares at a meeting specifically called and noticed for such  
30 purpose.

31  
32

1 EIGHTH

2 The number of directors of the Corporation shall be as  
3 specified in the bylaws, and amendments thereto, and such  
4 number may from time to time be increased or decreased in  
5 such manner as may be prescribed in the bylaws, and amendments  
6 thereto, provided, that the number of directors of the Corpora-  
7 tion shall not be less than one (1). In case of any increase  
8 in the number of directors, the additional directors may be  
9 elected by the directors then in office, and the directors  
10 so elected shall hold office until the next annual meeting  
11 of the stockholders and until their successors are elected  
12 and qualified. Each director must be a licensed accountant in  
13 good standing under the laws of the State of Idaho.

14  
15 NINTH

16 Stockholders of the Corporation shall have pre-emptive  
17 and preferential rights of subscription to any shares of  
18 stock of the Corporation, whether now or hereafter author-  
19 ized, or to any obligations convertible into stock of the  
20 Corporation, or to obligations of the Corporation converti-  
21 ble into stock.

22  
23 TENTH

24 A voluntary sale, lease or exchange of all of the pro-  
25 perty and assets of the Corporation, including its good will  
26 and its corporate franchises, may be made by the Board of  
27 Directors upon such terms and conditions as it may deem  
28 expedient for the best interests of the Corporation, after  
29 authorization by the shareholders pursuant to Idaho Code  
30 section 30-145.

1 ELEVENTH

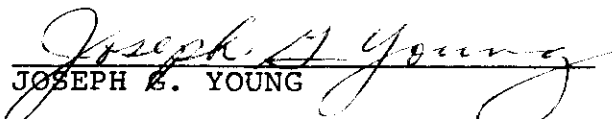
2 No contract or other transaction between the Corporation  
3 and any other corporation and no act of the Corporation  
4 shall in any way be affected or invalidated by the fact that  
5 any of the directors of the Corporation are pecuniarily, or  
6 otherwise interested in, or are directors or officers of,  
7 such other corporation, any director individually, or any  
8 firm of which any director may be a member, may be a party  
9 to, or may be pecuniarily or otherwise interested in, any  
10 contract or transaction of the Corporation, provided that  
11 the fact that he or such firm is so interested shall be  
12 disclosed or shall have been known to the Board of Directors  
13 or a majority thereof, and any director of the Corporation  
14 who is also a director or officer of such other corporation,  
15 or who is so interested, may be counted in determining the  
16 existence of a quorum at any meeting of the Board of Directors  
17 of the Corporation which shall authorize any such contract  
18 or any such transaction with like force and effect as if he  
19 were not such director or officer of such other corporation  
20 or not so interested.

21  
22 TWELFTH

23 The Board of Directors is expressly authorized to  
24 repeal and amend the bylaws of the Corporation and to adopt  
25 new bylaws, and the Corporation reserves the right to  
26 amend, alter, change or repeal, any provision contained in  
27 these Articles of Incorporation, in the manner now, or  
28 hereafter, prescribed by law, by a majority vote of the  
29 stockholders, represented in person or by proxy, at any  
30 annual meeting of the stockholders or at any meeting duly  
31 called for that purpose, except where the laws of the said  
32 State of Idaho otherwise provide.

1           IN WITNESS WHEREOF, for the purpose of forming this  
2 Corporation under the statutes of the State of Idaho, we,  
3 the undersigned, constituting the incorporators of this  
4 Corporation, have executed these Articles of Incorporation  
5 the 2ND day of January, 1981.


6  
7   
8 KENNETH N. BLAIR

9  
10   
11 JOSEPH G. YOUNG

12 STATE OF IDAHO           )  
13                               : ss.  
14 County of Ada            )

15           On the date as first set forth above, before me, the  
16 undersigned, a Notary Public in and for the said State,  
17 personally appeared KENNETH N. BLAIR and JOSEPH G. YOUNG,  
18 known to me to be the persons whose names are subscribed to  
19 the within instrument, and acknowledged to me that they  
20 executed the same.

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

24  
25   
26 Notary Public for Idaho  
27 Residing at Boise, Idaho  
28  
29  
30  
31  
32