## ARTICLES OF ORGANIZATION PROFESSIONAL LIMITED LIABILITY COMPANY 02 M

To the Secretary of State of Idaho, P.O. Box 83720, Boise, Idaho 83720-0080



1.	The name of the professional limited liability company is: Van Engelen CPAs.
	P.L.L.C.
2.	The professional limited liability company is organized for the practice of the profession(s) of:certified public accounting
3.	The address of the initial registered office is 834 Falls Avenue, Suite 1220, (not a PO Box)  Twin Falls, Idaho, 83301, and the name of the
	initial registered agent at that address is Russell G. Kvanvig
	Signature of registered agent: Austle Kranng
4.	The latest date certain on which the professional limited liability company will dissolve is:  December 31, 2010
5.	Is management of the limited liability company vested in a manager or managers?  Yes No (check appropriate box)
6.	If management is vested in one or more manager(s), list the name(s) and address(es) of at least one initial manager. If management is vested in the members, list the name(s) and address(es) of at least one member.  Name:  Address:
	David C. Van Engelen 834 Falls Avenue, Suite 1220, Twin Falls, ID 83301
	William R. Van Engelen 834 Falls Avenue, Suite 1220, Twin Falls, ID 83301
7.	Signature(s) of at least one person listed in #6
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