

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

LOCKNANE ACCOUNTING, P.A.

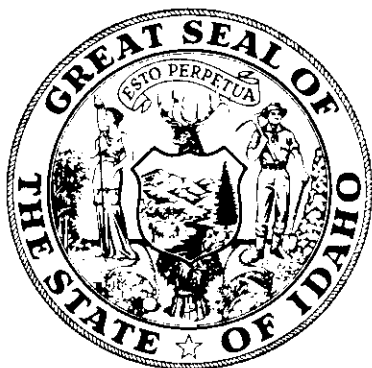
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

LOCKNANE ACCOUNTING, 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: **April 5, 1983**



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

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SECRETARY OF
STATE

ARTICLES OF INCORPORATION
OF
LOCKNANE ACCOUNTING, P.A.

We, the undersigned, for the purposes of forming of a professional service corporation pursuant to Title 30, chapter 13 of the Idaho Code, hereby certify the following:

FIRST: The name of this corporation shall be Locknane Accounting, P.A.

SECOND: The purposes for which this corporation is formed are as follows:

a. To engage in the practice of accounting, bookkeeping and tax preparation, which shall include participation in every phase and aspect of the business of said profession that accountants and practitioners under the laws of the State of Idaho are authorized to render.

b. To invest the funds of the corporation in real estate, mortgages, stocks, bonds or any other type of investment, and to own real and personal property necessary for the rendering of accounting, bookkeeping and tax preparation services.

c. To do everything necessary and proper for the accomplishment of any of the purposes or the attaining of any.

the objects or the furtherance of any of the purposes enumerated in these Articles of Incorporation, or any amendment thereof, necessary or incidental to the protection and benefit of the corporation, and in general, either alone or in association with other corporations, firms or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purpose or attainment of the objects or the furtherance of such purposes or objects of the corporation.

The foregoing paragraph shall be construed as enumerating both objects and purposes of the corporation; and it is hereby expressly provided that the foregoing enumeration of specific purposes shall not be held to limit or restrict in any manner the purposes of the corporation otherwise permitted by law.

THIRD: The period of existence and duration of the life of this corporation shall be perpetual.

FOURTH: The location and post office address of the registered office of the corporation in the State of Idaho, shall be 1712 - 9th St. So., Nampa, Idaho 83651, and which place shall be the principal office for the transaction of business for the corporation. The Board of Directors may from time to time move the principal office to any other address in the State of Idaho.

FIFTH: This corporation is authorized to issue one class of shares of capital stock to be designated as common stock. The total number of shares of common stock which this corporation

shall be authorized to issue is 500. The aggregate par value of said shares of common stock in this corporation shall be \$50,000.00; the par value of each of the shares of the common stock shall be \$100.00.

SIXTH: The business of the corporation shall be managed by its Board of Directors. The number of directors constituting the entire Board shall be two and subject to change from time to time by amendment of the By-Laws. The By-Laws of this corporation shall be formulated, repealed, and/or amended upon the affirmative vote of majority of the directors of this corporation, at a meeting of the directors duly called for that purpose.

SEVENTH: The undersigned, whose address is 1712 9th St. So., Nampa, Idaho 83651, are the incorporators of this corporation and the initial directors. The undersigned are accountants or practioners, operating under the laws of the State of Idaho to render services as such and have subscribed to one share each of the above mentioned common stock. Registered agent is Michael S. Locknane, 1712 - 9th St. So., Nampa, Idaho 83651.

EIGHTH: No shareholder of the corporation shall enter into a voting trust agreement or any other type of agreement vesting in another person the authority to exercise the voting power of any or all of his shares.

NINTH: No contract or other transaction between the corporation or any other corporation shall be affected by the fact

that any director of the corporation is interested in or is a director or officer of, such other corporation, and any director, individually or jointly, may be a party to, or may be interested in, any contract or transaction of the corporation or in which the corporation is interested; and no contract or other transaction of the corporation with any person, firm or corporation shall be affected by the fact that any director of the corporation is a party in any way connected with such person, firm or corporation and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from contracting with the corporation for the benefit of himself, any firm, association or corporation in which he may in any way be interested.

TENTH: The shareholders of the corporation shall have the power to include in the By-Laws any regulatory or restrictive provisions regarding the proposed sale, transfer or other disposition of any of the outstanding shares of the corporation by any of its shareholders, or in the event of the death of any of its shareholders. No shareholder of the corporation may sell or transfer his shares therein except to another individual who is eligible to be a shareholder of the corporation and such share or transfer may be made only after the same shall have been approved at a stockholder's meeting specially called for such purpose. If any shareholder shall become legally disqualified to practice accounting, bookkeeping

and tax preparation in the State of Idaho, or be elected to a public office, or accept employment that places restrictions or limitations upon his continuous rendering of such professional services, or shall engage in unprofessional conduct potentially damaging to the reputation of the corporation, such shareholder's shares of stock shall immediately become subject to purchase by the corporation in accordance with the By-Laws adopted by the shareholders.

ELEVENTH: The capital stock of this corporation shall be nonassessable and the private property of the shareholders in this corporation shall not be liable for the debts, obligations and liabilities of this corporation.


TWELFTH: In addition to the powers hereinabove specifically stated, and in furtherance and not in limitation of the general powers conferred by the laws of the State of Idaho and for the purposes and objects hereinabove stated, the corporation shall have all the following powers:

a. To enter into, or become a partner in, any arrangement for sharing profits, union of interest, or cooperation, joint venture, or otherwise, with any person, firm or corporation for the purpose of rendering chiropractic health care services and treatment.

b. To enter into, for the benefit of its employees, one or more of the following: (1) a pension plan; (2) a profit sharing plan; (3) a stock bonus plan; (4) any other retirement or incentive compensation plans; or (5) a medical reimbursement plan.

IN WITNESS WHEREOF, for the purpose of forming this

corporation, under the laws of the State of Idaho , We, the undersigned,
have executed these Articles of Incorporation this 5th day of April, 1983.



MICHAEL S. LOCKNANE
Incorporator

STATE OF IDAHO)
 : ss
County of Cayon)

On this 5th day of April, 1983, before me, the undersigned,
a Notary Public in and for said State, personally appeared Michael S.
Locknane and Carol R. Locknane, Known to me to the persons whose names are
subscribed to the within and foregoing 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.

Notary Public for Idaho
Residing at Nampa, Idaho