

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

R.B. SMITH & COMPANY, P.A.
File number C 118592

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 the above named corporation, 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: March 10, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By

Sheryl Bellus

Articles of Incorporation
of
R. B. Smith & Company, P.A.

The undersigned desires to incorporate for the purpose of rendering professional services only, and for that purpose does make, sign and file the following Articles of Incorporation pursuant to the provisions of §30-1301 et seq. of the Idaho Code, known as the "Professional Service Corporation Act."

Article I.

The name of this professional corporation shall be R. B. Smith & Company, P.A.

Article II. Purpose

The general nature of the business to be transacted by the professional corporation shall be and is to engage in every aspect of the general practice of accountancy. The professional services involved in the professional corporation's practice of accountancy may be rendered only through its officers, agents and employees who are duly authorized and licensed as certified public accountants in the State of Idaho.

This professional corporation shall not engage in any business other than the practice of accountancy. However, this professional corporation may have the powers necessary or convenient to effectuate its purpose as provided by Idaho Code § 30-1307 which includes that it may invest its funds in real estate, mortgages, stocks, bonds or any other type investments, and that it may own real and personal property necessary for the rendering of the professional services authorized hereby.

Article III. Stocks

This shall be a stock-type corporation with the members owning no individual interest in the assets of the corporation. All stock issued shall be fully paid and nonassessable. The stockholders shall have pre-emptive rights with respect to the stock of the professional corporation. Shares of the professional corporation's stock and certificates therefor shall be issued only to those persons authorized and licensed to practice accountancy in the State of Idaho.

Article IV. Authorized Shares

Section 1. Number. The aggregate number of shares which the corporation shall have authority to issue is 1000 shares of capital stock, with no par value per share. The corporation is authorized to issue fractional shares.

Section 2. Initial Issue. One hundred shares of the capital stock of the corporation shall be issued for cash and other property at \$50.00 per share; and the consideration, when received in payment therefor, shall constitute the initial consideration for the issuance of shares, referred to in

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Articles V and X, which is a condition precedent to the commencing of business by the corporation.

Article V. Capital

The amount of capital with which this professional corporation will begin business shall be and is the sum of \$5,000.00.

Article VI. Duration

The professional corporation shall have perpetual existence.

Article VII. Registered Office and Registered Agent

The registered office of this professional corporation shall be located in the County of Madison, State of Idaho, and the post office address of said registered office of the professional corporation shall be 127 East Main, Rexburg, Idaho, 83440. The registered agent of the corporation shall be R. Bradley Smith.

Article VIII. Directors

The number of directors of the professional corporation shall be not less than one nor more than three.

Article IX. Board of Directors

The names and post office addresses of the members of the first Board of Directors, who, subject to the provisions of the By-Laws and these Articles of Incorporation, shall hold office for the first year of the professional corporation's existence or until their successors are elected and have qualified, are as follows:

Names	Addresses
R. Bradley Smith	127 East Main Rexburg, ID 83440

Article X. Incorporator and Subscriber

The name and post office address of the incorporator and subscriber of these Articles of Incorporation and the number of shares subscribed for by the subscriber are as follows:

Name and Address	No. of Shares
R. Bradley Smith 127 East Main Rexburg, ID 83440	100

The subscriber certifies that the proceeds of the stock subscribed for will not be less than

the amount of capital stock with which the professional corporation will begin business, as set forth in Article V hereinabove.

Article XI. Officers

The names and post office addresses of the officers for the first year and until their successors are elected and shall have qualified are as follows:

Names and Addresses

R. Bradley Smith.
127 East Main
Rexburg, ID 83440

Offices

President, Treasurer

Sherie D. Smith
222 East 2nd South
Rexburg, ID 83440

Secretary

Article XII. Stockholders

The stock of the corporation may be issued, owned and registered only in the name or names of an individual or individuals who are duly authorized and licensed to practice accountancy in the State of Idaho and who are employees, officers or agents of this professional corporation. In the event that a stockholder:

- (a) becomes disqualified to practice as a certified public accountant in this State, or
- (b) is elected to a public office or accepts employment that, pursuant to law, places restrictions or limitations upon his continued rendering of professional services as a certified public accountant, or
- (c) ceases to be an employee, officer or agent of the professional corporation, or
- (d) sells, transfers, hypothecates or pledges, or attempts to sell, transfer, hypothecate or pledge any shares of stock in this professional corporation to any person ineligible by law or by virtue of these Articles to be a shareholder in this professional corporation, or if such sale, transfer, hypothecation or pledge or attempt to sell, transfer, hypothecate or pledge is made in a manner prohibited by law, or in a manner inconsistent with the provisions of these Articles, or by the By-Laws of this professional corporation, or
- (e) suffers an execution to be levied upon his stock, or such stock is subjected to judicial sale or other process, the effect of which is to vest any legal or equitable interest in such stock in some person other than the stockholder, or
- (f) is adjudicated a bankrupt or makes an assignment for the benefit of creditors, or had receiver appointed, then the stock of such stockholder shall immediately stand forfeited and such stock shall be immediately canceled by this professional corporation and the stockholder or other

person in possession of such stock shall be entitled only to receive payment for the value of such stock, which said value shall be the book value thereof as of the last day of the month preceding the month in which any of the events above enumerated occurs. The stockholder whose stock so becomes forfeited and is canceled by the professional corporation, shall forthwith cease to be an employee, officer, director or agent of the professional corporation and except to receive payment for his stock in accordance with the foregoing, and payment of any other sums then lawfully due and owing to said stockholder by the professional corporation, such stockholder shall then and thereafter have no further financial interest of any kind in this professional corporation.

Article XIII. Death or Other Disqualification of Sole Stockholder

Upon the death or other disqualification under Idaho Code § 30-1309 or Article XII. above, of a sole stockholder, the disqualified stockholder or the personal representative of the deceased stockholder may, notwithstanding the other provisions of these Articles of Incorporation, exercise the voting rights of the outstanding shares only for the purpose of dissolving the corporation pursuant to §§ 30-1-82 through 30-1-93, Idaho Code, consolidating or merging the corporation pursuant to § 30-1312, Idaho Code, or converting the corporation to a corporation for profit under the Idaho Business Corporation Act, Chapter 1, Title 30, Idaho Code.

Article XIV. Sale of Stocks

No stockholder of this professional corporation may sell or transfer any of such stockholder's shares of stock in this professional corporation except to another individual who is then duly authorized and licensed as a certified public accountant in the State of Idaho and then only after the proposed sale or transfer shall have been first approved, at a stockholders' meeting specially called for such purpose, by such proportion, not less than a majority, of the outstanding stock, excluding the shares of stock proposed to be sold or transferred, as may be provided from time to time in the By-Laws. In such stockholders' meeting, the shares of stock proposed to be sold or transferred may not be voted or counted for any purpose.

The professional corporation's shareholders are specifically authorized from time to time to adopt By-Laws not inconsistent herewith restraining the alienation of shares of stock of this professional corporation and providing for the purchase or redemption by the professional corporation of its shares of stock.

Article XV. Regulation of Business

In furtherance of and not in limitation of the powers conferred by statute, the following specific provisions are made for the regulation of the business and the conduct of the affairs of the professional corporation:

1. Subject to such restrictions, if any, as are herein expressed and such further restrictions, if any, as may be set forth in the By-Laws, the Board of Directors shall have the general management and control of the business and may exercise all of the powers of the professional corporation except such as may be by statute, or by the Articles of Incorporation or amendment

thereto, or by the By-Laws as constituted from time to time, expressly conferred upon or reserved to the stockholders.

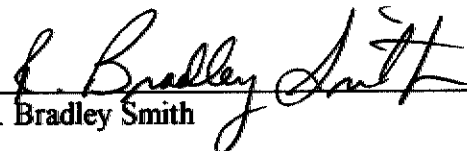
2. The professional corporation shall have such officers as may from time to time be provided in the By-Laws and such officers shall be designated in such manner and shall hold their offices for such terms and shall have such powers and duties as may be prescribed by the By-Laws or as may be determined from time to time by the Board of Directors subject to the By-Laws.

3. No contract or other transaction between the professional corporation and any other firm, association or corporation shall be affected or invalidated by the fact that any one or more of the directors of the professional corporation is or are interested in or is a member, director or officer or are members, directors or officers of such firm or corporation and any director or directors, individually or jointly, may be a party or parties to or may be interested in any contract or transaction of the professional corporation or in which the professional corporation is interested; and no contract, act or transaction of the professional corporation with any person, firm, association or corporation shall be affected or invalidated by the fact that any director or directors of the professional corporation is a party or are parties to or interested in such contract, act or transaction or in any way connected with such person, firm, association or corporation, and each and every person who may become a director of the professional corporation is hereby relieved from any liability that might otherwise exist from contracting with the professional corporation for the benefit of himself or any firm, association or corporation in which he may in any way be interested.

Article XVI. Amendments

This professional corporation reserves the right to amend, alter, change or repeal any provision contained herein in the manner now or hereafter prescribed by law, and all rights conferred on stockholders herein are granted subject to this reservation.

In Witness Whereof, the incorporator and subscriber has signed these Articles of Incorporation in triplicate, this ____ day of March, 1997.


R. Bradley Smith