

# State of Idaho

## Department of State

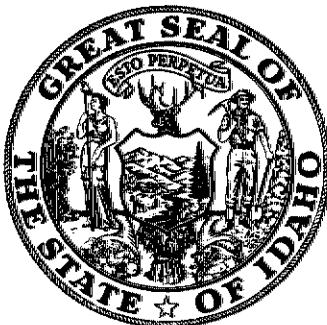
### CERTIFICATE OF INCORPORATION OF

ROBERT E. BAKER, C.P.A., P.A.  
File number C 113376

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: January 12, 1996



*Pete T. Cenarrusa*  
SECRETARY OF STATE

By *Ana Seibel*

JAN 12 8 56 AM '96  
SECRETARY OF STATE  
STATE OF IDAHO

**ARTICLES OF INCORPORATION**  
**OF**  
**ROBERT E. BAKER, C.P.A., P.A.**

IDAHO SECRETARY OF STATE  
DATE 01/12/1996 0900 28647

CK #: 5344 CUST# 64132  
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The undersigned, ROBERT E. BAKER, acting as incorporator of a corporation under the Professional Service Corporation Act of the State of Idaho, Chapter 13, Title 30 of the Idaho Code, adopts the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is "ROBERT E. BAKER, C.P.A., P.A.".

SECOND: The period of its duration is perpetual.

THIRD: The purpose or purposes for which the corporation is organized are:

a. To engage in every phase and aspect of and conduct the professional practice of accounting, rendering to the public the professional services that a professional accountant, duly licensed under the laws of the State of Idaho, is authorized to render. Such professional services shall be rendered only through officers, employees and agents who are duly licensed or otherwise legally authorized to render such professional services within the State of Idaho.

b. To invest the funds of this corporation in real estate, mortgages, stocks, bonds or any other type of investment and to own any and all real and personal property necessary to or convenient for the rendering of the professional services.

c. To do all and everything necessary and proper for the accomplishment of any of the purposes or the attaining of any of the objects or the furtherance of any of the purposes of this 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 purposes or the attainment of the objects of this corporation and to have and exercise all of the powers conferred upon corporations by the Professional Service Corporation Act of the State of Idaho.

d. This corporation shall have the power at its option to purchase and acquire the shares owned and held by any shareholder who dies, withdraws, or for any reason ceases to be a stockholder, in accordance with the By-Laws adopted by the shareholders of this corporation, setting forth the terms and conditions of such purchase, provided, however, the capital of this corporation is not impaired.

e. This corporation shall have the power to enter into for the benefit of its officers and employees such pension, profit sharing or other retirement or incentive compensation plans as the directors shall authorize.

FOURTH: The aggregate number of shares which the corporation shall have the authority to issue is 1,000 shares; all of such shares shall be without par value. All of said stock shall be nonassessable, common stock with equal voting and other rights and privileges. None of the shares of stock shall be issued to anyone other than accountants who are duly licensed or otherwise legally authorized to render the same specific professional services as those for which the corporation was incorporated.

FIFTH: Provisions denying preemptive rights are none.

SIXTH: Provisions for the regulation of the internal affairs of the corporation are that the shareholders of this corporation shall have the power to include in the By-Laws, restrictive provisions regarding the alienation of shares and provide for purchase or redemption by the corporation of its shares. The manner and form, as well as relevant terms, conditions and details hereof, shall be determined by the shareholders of this corporation. All of the powers of this corporation are hereby conferred upon the Board of Directors, which shall consist of at least the minimum number required by law, the number to be designated by the By-Laws consistent with this article.

SEVENTH: The address of the initial registered office of the corporation is 1301 Main Street, Unit 4, Salmon, Idaho 83467, and the name of its initial registered agent at such address is Robert E. Baker.

EIGHTH: The number of directors constituting the initial Board of Directors of the corporation is one (1) and the name and address of the person who is to serve as director until the first annual meeting of shareholders or until his successor is elected and shall qualify is:

<u>NAME</u>	<u>ADDRESS</u>
Robert E. Baker	315 Stevens Avenue Salmon, Idaho 83467

SEVENTH: The name and address of each incorporator is:

<u>NAME</u>	<u>ADDRESS</u>
Robert E. Baker	315 Stevens Avenue Salmon, Idaho 83467


IN WITNESS WHEREOF, I have hereunto set my hand to these Articles this 9th day of January, 1996.

  
\_\_\_\_\_  
Robert E. Baker

STATE OF IDAHO )  
                  : ss  
County of Lemhi)

On this 9th day of January, 1996, before me, the undersigned, a Notary Public in and for said State, personally appeared ROBERT E. BAKER, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year first above written.

  
\_\_\_\_\_  
Notary Public for Idaho  
Residing at Salmon, Idaho  
Commission Expires: 3/14/97