



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

DAVID M. VAUK, CHARTERED

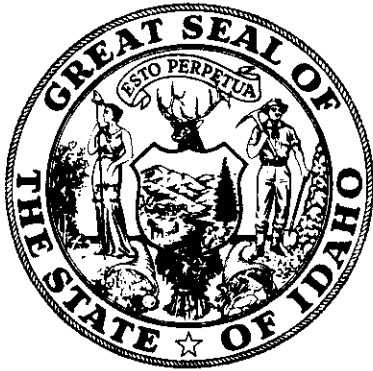
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

DAVID M. VAUK, 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 5, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

RECEIVED

ARTICLES OF INCORPORATION JAN 5 PM 4:20

OF

DAVID M. VAUK, CHARTERED

SECRETARY OF
STATE

I, the undersigned, acting as incorporator, who is a duly licensed certified public accountant under the laws of the State of Idaho and who is a resident of the State of Idaho and the United States of America, for the purpose of forming a professional service corporation under the laws of the State of Idaho, do hereby adopt the following Articles of Incorporation for such corporation:

I. CORPORATE NAME: The name of this Corporation is DAVID M. VAUK, *Chartered*

II. DURATION: That the duration of this Corporation is perpetual.

III. PURPOSE: The sole and specific purpose of this corporation is to render professional services as a certified public accountant.

IV. POWERS: Subject to any specific written limitations or restrictions imposed by law, the Corporation shall have and exercise the following powers:

(a) Property.--Acquiring and Dealing Therein. To purchase, take, receive, lease, or otherwise acquire, own, hold, improve, use, transfer and otherwise deal in and with, real or personal property, or any interest therein, wherever situated, that is necessary for the rendering of professional services.

(b) Investments: To invest, purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge, or otherwise dispose of, and otherwise use and deal in and with, real property, personal property and in shares or other interests in, or obligations of, other

domestic or foreign corporations, associations, partnerships, or individuals, or direct or indirect obligations of the United States or any government, state, territory, governmental district or municipality or of any instrumentality thereof.

(c) Contracts and Other Liabilities. To make contracts and incur liabilities, borrow money at such rates of interest as the Corporation may determine, issue its notes, bonds, and other obligations, and secure any of its obligations by mortgage or pledge of all or any of its property, franchises and income.

(d) Code of By-Laws. To make and alter By-Laws, not inconsistent with these Articles of Incorporation or with the laws of this State, for the administration and regulation of the affairs of the Corporation.

(e) Ancillary Powers. To have and exercise all powers necessary or convenient to effect any or all of the purposes for which the Corporation is organized.

(f) Securities of the Corporation. To purchase, take, receive, or otherwise acquire, hold, own, pledge, transfer, or otherwise dispose of its own shares, but it shall not issue any of its shares of capital stock to anyone other than an individual who is duly licensed to do accounting within the State of Idaho.

(g) To Enter into Profit-Sharing, Pension, Health and Welfare and other Benefit Plans. To enter into any lawful plan with executives and/or employees for pension, retirement and death benefits, for health and welfare benefits, for life insurance, and for any other lawful benefit for executives and/or employees, and/or their spouses and/or dependents.

V. REGISTERED OFFICE: The location and post office address of the registered office of the Corporation in the State of Idaho is ^{762 S. 7th St.} Post Office Box 1360, Caldwell, Idaho 83605. P/A David M. Wank

VI. TOTAL AUTHORIZED SHARES: The total authorized number of par value shares is One Thousand (1000). The aggregate par

value of the total authorized number of par value shares is
ONE HUNDRED THOUSAND (\$100,000.00) DOLLARS.

VII. STOCK - PAR VALUE: The stock of the corporation is divided into One Thousand (1000) shares of common stock, the par value of each share shall be ONE HUNDRED (\$100.00) Dollars, and such stock shall be non-assessable.

At every meeting of the shareholders, every shareholder of the common stock of the Corporation shall be entitled to one vote for each share of common stock standing in his name on the books of the corporation. At each election of directors, every holder of the common stock of the Corporation shall have the right to vote, in person or by proxy, the number of shares owned by him for as many persons as there are directors to be elected and for whose election he has the right to vote, or to cumulate his votes by giving one candidate as many votes as the number of such directors multiplied by the number his shares shall equal, or by distributing such votes on the same principle among any number of such candidates.

VIII: LIMITATION ON TRANSFER OF SHARES: No shareholder of the Corporation organized under this act may sell or transfer his share except to another individual who is eligible to be a shareholder of the corporation. A sale or transfer of shares may be made only after the same shall have been approved, at a stockholders' meeting specially called for such purpose by not less than a majority of the outstanding stock. At such shareholders' meeting, the shares of stock held by the shareholder proposing to sell or transfer his shares may not be voted or counted for any purpose, unless all stockholders consent that such stock be voted. The Board of directors is specifically authorized to adopt by-laws regarding any further limitations on transfer of shares, or their purchase or redemption.

to adopt by-laws regarding any further limitations on transfer of shares, or their purchase or redemption.

IX. The number of directors constituting the initial board of directors of the corporation is one, and the name and address of the person who is to serve as director until the first annual meeting of shareholders or until their successors are elected and shall qualify are:

<u>Name</u>	<u>Address</u>
David M. Vauk	P. O. Box 1360 Caldwell, Idaho 83605

X. The name and address of each incorporator is:

<u>Name</u>	<u>Address</u>
David M. Vauk	P. O. Box 1360 Caldwell, Idaho 83605

Dated January 5, 1981.

David M. Vauk
David M. Vauk, Incorporator

STATE OF IDAHO)
 ss.
County of Canyon)

On this 5 dat of January, 1981, before me, the undersigned, a Notary Public in and for said State of Idaho, personally appeared David M. Vauk, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

Wyema Westad
Notary Public for Idaho
Residing at Caldwell, Idaho.