



**Department of State.**

**CERTIFICATE OF INCORPORATION  
OF**

**TAX AND FINANCIAL SERVICES 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 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 12, 1990



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: *[Signature]*

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## TAX AND FINANCIAL SERVICES P.A.

The undersigned natural person being of legal age acting as incorporator under the provisions of the Idaho Business Corporations Act adopts the following Articles of Incorporation:

### ARTICLE I NAME

The name of the corporation is Tax and Financial Services P.A..

### ARTICLE II PERIOD OF DURATION

The duration of this corporation is to be perpetual.

### ARTICLE III PURPOSES AND POWERS

The purpose for which this corporation is organized shall be to engage in public accounting under chapter 13 of title 30, Idaho Code as a professional corporation organized under the Idaho Business Corporations Act.

### ARTICLE IV CAPITAL STOCK

The total authorized capital stock of the corporation shall be \$10,000 divided into 10,000 shares of a par value of \$1.00 per share and all of such capital stock shall be common stock. Each share shall have equal voting power with each share entitling the holder to one vote.

### ARTICLE V PREEMPTIVE RIGHTS

After the first ten shares of this corporation's authorized capital stock have one been issued, each holder of shares in this corporation shall have the first right to purchase shares (or securities convertible to shares) of this corporation that may from time to time be issued (whether or not presently authorized), including shares from the treasury of this corporation, in the ratio that the number of shares he holds at the time of issue bears to the total number of shares outstanding exclusive of the treasury stock. This preemptive right shall apply to shares to be issued for consideration other than cash.

This right shall be deemed waived by any shareholder who does not exercise it and pay for the shares preempted within thirty (30) days after receiving the corporation's written notice stating the prices, terms and conditions of the issue of shares and inviting him to exercise his preemptive rights.

#### ARTICLE VI

##### SPECIAL PROVISIONS FOR REGULATION OF CORPORATE AFFAIRS

6.1 Code of Bylaws. The initial code of bylaws of this corporation shall be adopted by its shareholders. The power to amend or repeal the bylaws or to adopt a new code of bylaws shall be in the shareholders, but the affirmative vote of the holders of 66 2/3% of the shares outstanding shall be necessary to exercise the power. The bylaws may contain any provisions for the regulation of the management of the corporation which are consistent with Idaho Business Corporations Act and these Articles of Incorporation.

6.2. Amendment of Articles The articles of Incorporation can be amended only upon the affirmative vote of the holders of 66 2/3% of the total shares outstanding shares of the corporation.

6.3. Quorum In all cases where a quorum of shareholders is required by statute or bylaw, the holders of 50% of the total outstanding shares of the corporation entitled to vote must be present to constitute a quorum.

#### ARTICLE VII

##### INITIAL REGISTERED OFFICE AND AGENT

The initial registered office of the corporation is 327 South Woodruff, Idaho Falls, Idaho 83401. The name of the initial registered agent at that office is J. Emerson Brinton.

#### ARTICLE VIII

##### BOARD OF DIRECTORS

The initial board of directors shall consist of the following : One sole director who shall serve as the director of the corporation until the first annual meeting of the shareholders or until the successors are elected and shall qualify:

J. Emerson Brinton

327 S. Woodruff Ave.  
Idaho Falls, Idaho 83401

ARTICLE IX  
INCORPORATORS

The name and address of the sole incorporator of the corporation is:

J.Emerson Brinton

327 S. Woodruff Ave.  
Idaho Falls, Idaho 83704

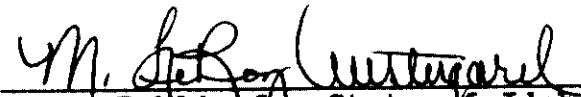
IN WITNESS WHEREOF, the undersigned being the sole incorporator of this corporation, executes these Articles of Incorporation in triplicate and certify to the truth of the facts therein stated this 28 day of February 1990.

  
J. Emerson Brinton

STATE OF IDAHO                    )  
  ) ss.  
County of Bonneville    )

On this 20 day of February 1990 before me, the undersigned Notary Public for the State of Idaho, personally appeared J.Emerson Brinton, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that they executed the same.

IN WITNESS THEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

  
Notary Public for State of Idaho  
Residing at Idaho Falls, Idaho  
My Commission is permanent

(SEAL)