

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

RONALD L. BELLISTON, C.P.A., 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: May 15, 1992



Pete T. Cenarrusa

SECRETARY OF STATE

By *Jamie Chadwick*

ARTICLES OF INCORPORATION

OF

RONALD L. BELLISTON, C.P.A., P.A.

RECEIVED
SEC. OF STATE

92 MAY 15 AM 8 45

The undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is RONALD L. BELLISTON, C.P.A., P.A.

SECOND: The period of its duration is perpetual.

THIRD: The purpose for which the corporation is organized is to engage in the general practice of certified public accounting and to have and to exercise all of the powers now or hereafter conferred by the laws of the state of Idaho under the Professional Service Corporation Act.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is 1,000 shares, all of which are to be without par value.

FIFTH: The address of the initial registered office of the corporation is 155 Second Ave. North, Twin Falls, Idaho, 83301, and the name of its initial registered agent at such address is Ronald L. Belliston.

SIXTH: 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 his successors are elected and shall qualify is:

NAME

ADDRESS

Ronald L. Belliston

155 Second Ave. North
Twin Falls, Idaho 83301

SEVENTH: The name and address of the incorporator is:

NAME

ADDRESS

Ronald L. Belliston

155 Second Ave. North
Twin Falls, Idaho 83301

DATED this 11th day of May, 1992.

Ronald L. Belliston
Ronald L. Belliston

STATE OF IDAHO)
) ss.
County of Twin Falls)

I, the undersigned, a Notary Public, do hereby certify that on this 11th day of May, 1992, personally appeared before me, RONALD L. BELLISTON, who being by me first duly sworn, severally declared that he is the person who signed the foregoing document as incorporator and that the statements therein contained are true.

Laura H Lewis
NOTARY PUBLIC
Residing at: Twin Falls
My commission expires: 10-06-93