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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
RODNEY K. ROBERTS, CPA, P.C.

1. **Name.** The name of the corporation is Rodney K. Roberts, CPA, P.C. This corporation is incorporated as a professional service corporation in compliance with the terms of Idaho Code § 30-1301, et .seq.

2. **Authorized Shares.** The aggregate number of shares the corporation is authorized to issue shall be 100,000 shares, all of which shall be common voting stock. No stock shall be issued to any person who is not a duly licensed professional, licensed to practice certified public accounting in accordance with the laws of the State of Idaho as required by Idaho Code § 30-1315.

3. **Registered Office and Agent.** The registered office of the corporation is 705 Matchpoint Drive, Ammon, ID 83406, and its registered agent at that address is Rodney K. Roberts.

4. **Incorporator.** The name of the incorporator is Rodney K. Roberts, CPA. and the incorporator's address is 705 Matchpoint Drive, Ammon, ID 83406.

5. **Voting Entitlement of Shares.**

(a) Except as provided in sections (b) and (d) of this Article, each outstanding share, regardless of class, is entitled to one (1) vote on each matter voted on at a shareholders' meeting. Only shares are entitled to vote.

(b) This corporation is not entitled to vote treasury shares. The shares of this corporation are not entitled to vote if they are owned, directly or indirectly, by a second corporation, domestic or foreign, and this corporation owns, directly or indirectly, a majority of the shares entitled to vote for directors of the second corporation.

(c) Section (b) of this Article does not limit the power of this corporation to vote any share, including its own shares, held by it in a fiduciary capacity.

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(d) Redeemable shares are not entitled to vote after notice of redemption is mailed to the holders and a sum sufficient to redeem the shares has been deposited with a bank, trust company, or other financial institution under an irrevocable obligation to pay the holders the redemption price on surrender of the shares.

(e) Shareholders do not have the right to cumulate their votes for directors.

(f) Only individuals who are licensed to practice the profession of certified public accounting shall be authorized to become shareholders of the corporation and vote shares as required by Idaho Code §30-1308.

6. **Corporate Purpose.** The purpose for which this corporation is organized is the provision of public accounting services through certified public accountants duly licensed under Idaho law.

7. **Board of Directors and Officers.** All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of, its board of directors, subject to any limitation set forth in a shareholder agreement authorized under Idaho Code § 30-1-732. The number of directors constituting the initial board of directors shall be one (1), and the names and addresses of the persons to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are:

NAME	ADDRESS
Rodney K. Roberts	705 Matchpoint Drive Ammon, ID 83406

Only individuals who are duly licensed under Idaho law as a certified public accountant shall be permitted to become directors or officers of the corporation, except as otherwise permitted by Idaho law.


8. **Preemptive Rights.** The corporation elects not to have preemptive rights.

9. **Indemnification.** The corporation shall indemnify the directors and officers of the corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment,

only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the corporation to provide prior to such amendment).

10. **Governing Law.** This corporation is organized pursuant to and shall be governed by the terms of Idaho Code § 30-1301, and following provisions, and any future amendment to the laws governing professional service corporations under Idaho law.

IN WITNESS WHEREOF, I have subscribed these Articles of Incorporation this
15 day of October, 2013.



Rodney K. Roberts, CPA

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