

# State of Idaho

## Department of State

### CERTIFICATE OF INCORPORATION OF

MARCUM & ASSOCIATES, INC.

File number C 114827

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 2, 1996



*Pete T. Cenarrusa*  
SECRETARY OF STATE

By *Sonya Herald*

STATE OF IDAHO

ARTICLES OF INCORPORATION  
OF  
MARCUM & ASSOCIATES, INC.

MAY 2 1 20 PM '96

SECRETARY OF STATE  
STATE OF IDAHO

1. The name of the Corporation is Marcum & Associates, Inc.
2. The duration of this Corporation is perpetual.
3. The purpose of the corporation is the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.
4. The aggregate number of shares which the Corporation shall have authority to issue is 1,000 shares of common stock, being all of one class, with no par value.
5. There are no limitations on or denial of preemptive rights.
6. The initial registered office of this Corporation shall be located at 11345 W. Dallan Ct., Boise, Idaho 83713-1048, and the name of the initial registered agent of this Corporation at that address is Michael D. Marcum.
7. The number of directors constituting the initial board of directors is four, and the names and addresses of the person who have consented to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualify are:

NAME

ADDRESS

Michael D. Marcum	11345 W. Dallan Ct., Boise, ID 83713-1048
Steven K. Marcum	25 East 200 North Apt. B, Orem, UT 84058
David L. Marcum	185 South 180 West, Orem, UT 84058
Joyce K. Marcum	110 East Woodvine St., Boise, ID 83706

8. The name and address of the incorporator is:

NAME

ADDRESS

Joyce K. Marcum	110 East Woodvine St., Boise, ID 83706
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DATED: this 2<sup>nd</sup> day of May, 1996.

*Joyce K. Marcum*  
Joyce K. Marcum

IDAHO SECRETARY OF STATE  
DATE 05/02/1996 0900 59521  
EX-11-2907 CUST# 67320  
CORP  
1@ 100.00= 100.00  
EXPEDITE C 1@ 20.00= 20.00

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