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JAN 13 2000  
STATE OF IDAHO

**ARTICLES OF INCORPORATION  
OF  
PONOZZO & CO., P.A.**

**ARTICLE I  
CORPORATE NAME**

The name of this corporation shall be :

**PONOZZO & CO., P.A.**

**ARTICLE II  
EXISTENCE**

This corporation shall have perpetual existence.

**ARTICLE III  
PURPOSES**

This corporation is formed for the purpose and objective of transacting professional accounting and tax consulting services and incidental investment activities.

**ARTICLE IV  
CAPITALIZATION**

The capital stock of this corporation shall consist of 100,000 shares of common stock, having no par value per share. Each of such shares shall be nonassessable upon receipt of full payment therefor. The capital stock of this corporation shall not be divided into classes, but shall consist of one class only, that being common stock. Each share of stock shall be entitled to one vote in all matters wherein the shareholders of the corporation shall be entitled to vote, and each share shall, in all respects, be equal to every other share.

The capital stock shall be transferred in accordance with such rules and regulations as may be established from time to time by the Board of Directors and set forth in the

**IDAHO SECRETARY OF STATE**

**01/13/2000 09:00**  
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bylaws of the corporation. All restrictions relative to the transfer of shares of stock of the corporation shall be specifically noted on the stock certificates issued by the corporation.

No stock in this corporation may be issued to or owned by any person who is or becomes ineligible for any reason to render the professional services for which this corporation is formed.

#### **ARTICLE V REGISTERED OFFICE**

The initial registered office of this corporation shall be located at 111 S. Mill Street, Grangeville, Idaho 83530-2246. The initial registered agent of this corporation at such address shall be Shelley R. Ponozzo.

#### **ARTICLE VI INCORPORATORS AND INITIAL BOARD OF DIRECTORS**

The below named individual is the sole incorporator and shall constitute the initial board of directors who shall serve as the directors until the first annual meeting of shareholders or until their successors are duly elected and qualified.

Shelley R. Ponozzo  
111 S. Mill Street  
P.O. Box 549  
Grangeville, ID 83530-2246

#### **ARTICLE VII LIMITED LIABILITY**

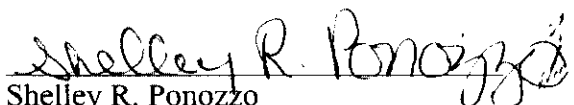
The directors and officers of the corporation shall not be personally liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director or officer to the maximum extent permitted by Idaho statute, provided that such personal liability shall not be limited for any of the following acts:

1. For any breach of the director's or officer's duty of loyalty to the corporation or its stockholders;
2. For any acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of the law;
3. For those acts more particularly set forth in Idaho Code § 30-1-851(4); and
4. For any transaction from which the director or officer derived an improper personal benefit.

Nothing contained in these articles shall be interpreted to abolish, repeal, modify, restrict or limit the law of the State of Idaho applicable to the professional relationship and obligations between the person furnishing professional services and the person receiving such services. However, it is the intent of the incorporators to limit personal liability for shareholders, officers and employees to the maximum extent allowed by law from time to time.

IN WITNESS WHEREOF, the undersigned, being all of the incorporators and all of the initial directors hereinbefore named, does hereby make this certificate for the purpose of forming a corporation pursuant to the provisions of Title 30, Idaho Code, and does hereby certify that the facts hereinbefore set forth are true and correct.

Signed this 11th day of January, 2000.

  
Shelley R. Ponozzo

STATE OF IDAHO                    )  
  : ss.  
County of Nez Perce                )

On this 11<sup>th</sup> day of January, 2000, before me, the undersigned, a notary public in and for said state, personally appeared Shelley R. Ponozzo, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same.

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

Christi L. Vallandigham  
Notary Public in and for said state,  
residing at or employed in Lewiston.  
My Commission Expires: 11-14-03  
(SEAL)

