

# Articles of Incorporation

of

**FILED/EFFECTIVE**

Taylor & Company, PC

The undersigned, being duly licensed and qualified to practice accountancy in the State of Idaho, in order to form a professional corporation for the purposes hereinafter stated, pursuant to the Idaho Professional Service Corporation Act, hereby adopts the following Articles of Incorporation for such Corporation.

ARTICLE I. Name. "Taylor & Company, PC" is the name of the Corporation.

ARTICLE II. Authorized Shares. The aggregate number of shares the corporation is authorized to issue is 100, all of which are voting stock.

ARTICLE III. Initial Registered Agent and Office. The name and the address of the Corporation's initial registered agent and office, respectively, are—

Kenneth G. Taylor  
1970 East 17th Street, Suite 116, Idaho Falls, Idaho.

ARTICLE IV. Incorporator. The name and address of the incorporator are—

Kenneth G. Taylor  
1970 East 17th Street, Suite 116, Idaho Falls, Idaho.

The incorporator shall serve as and act in lieu of a board of directors for the Corporation, with all authority, power, and obligation of the such board of directors (including the authority to conduct an organizational meeting, elect officers and adopt bylaws) until the shareholders properly elect such board of directors.

ARTICLE V. Voting 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.

IDaho SECRETARY OF STATE

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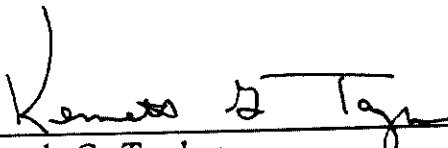
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- (b) The Corporation is not entitled to vote treasury shares. The shares of the Corporation are not entitled to be voted if they are owned, directly or indirectly, by a second corporation, domestic or foreign, if this Corporation owns, directly or indirectly, a majority of 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.
- (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.

ARTICLE VI. Preemptive Rights. The shareholders have preemptive rights to and against the issuance by the Corporation of additional shares of stock.

ARTICLE VII. Cumulative Voting for Directors. In voting for directors, each shareholder shall be allowed to vote the number of shares of stock owned by him of record for each of as many persons as there are directors to be elected, or to cumulate said votes and give one candidate as many votes as the number of candidates multiplied by the number of his shares of stock shall equal, or to distribute them on the same principal among as many candidates as he shall see fit

ARTICLE VIII. Professional Corporation. This Corporation is a professional service corporation, also subject to the Idaho Professional Service Corporation Act, Chapter 13 of Title 30 of the *Idaho Code*, as amended, all the provisions of which are incorporated in these Articles as though fully set forth at length. A purpose of this Corporation is to practice accountancy, but only by and through individuals so licensed by or otherwise authorized under the laws of the State of Idaho to do so

  
Kenneth G. Taylor  
Incorporator

Dated: 3-6-2000

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