

# State of Idaho

## Department of State

### CERTIFICATE OF INCORPORATION OF

**SHARON M. MASLON, CERTIFIED PUBLIC ACCOUNTANT, PROFESSIONAL  
ASSOCIATION**

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: **September 4, 1990**



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: \_\_\_\_\_

**ARTICLES OF INCORPORATION**

OF

**SHARON M. MASLON, CERTIFIED PUBLIC ACCOUNTANT,**

**PROFESSIONAL ASSOCIATION**

REC. STATE  
SECRET

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**KNOW ALL MEN BY THESE PRESENTS:**

*That I, the undersigned, being a natural person of legal age and action as the incorporator under the provisions of the Idaho Professional Service Corporation Act, do hereby adopt the following Articles of Incorporation:*

**ARTICLE I**

The name of this corporation shall be:

**Sharon M. Maslon, Certified Public Accountant, Professional Association.**

**ARTICLE II**

Section 1. Purposes. Without in any way limiting the powers granted by the laws of the State of Idaho, the purposes for which this corporation is formed are as follows:

1.1 To engage in the ownership, operation, management, organization, or direction of one Certified Public Accounting Firm; to conduct the aforesaid business and all of its branches; and in carrying out any or all described purposes to provide such services and all legal business.

1.2 In addition thereto, the corporation is formed to engage in any other business consistent with Idaho Code Title 30, Chapter 13, Section 1307.

1.3 To engage in activities that are necessary, suitable, or convenient for the accomplishment of the above mentioned purposes or which are incidental thereto, or connected therewith.

1.4 To conduct its business and carry out the above purposes in any state, territory, district, or possession of the United States of America, or any foreign country to the extent not forbidden by law.

**ARTICLES OF INCORPORATION 1**

**Section 2. Powers.** Pursuant to the general purposes of a professional corporation, the corporation is hereby authorized and empowered to do any act or carry on any business in the State of Idaho authorized by a professional corporation and the State of Idaho as necessary to compliment and augment the general purposes of the corporation, including, but not limited to:

2.1 To do all and everything necessary, suitable, or proper for the accomplishment of any of the purposes, the attainment of any of the objects, or the exercise of any of the powers herein set forth, either alone or in conjunction with other corporations, firms, or individuals, and either as principals or agents, and to do every other act or acts, thing or things, incidental or appurtenant to or growing out of or connected with the above mentioned objects, purposes or powers.

2.2 To do and perform any and all lawful business for which corporations may be incorporated for business under the Idaho Professional Service Corporations Act.

#### ARTICLE III

This corporation shall have perpetual existence.

#### ARTICLE IV.

##### STOCK

**Section 1. Description of Classes or Shares.** There shall be one class of shares, all or which shall be common shares.

**Section 2. Number of Shares.** The aggregate number of shares which this corporation shall have authority to issue is One Thousand (1,000) shares with a no par value.

**Section 3. Voting Rights:** Each share shall have equal voting powers; each share entitling the holder to one (1) vote. Only those licensed as Certified Public Accountants

are qualified as share holder to have share holder rights.

Section 4. Nonassessable. No shares shall be issued to a licensed Certified Public Accountant until the same are fully paid for, and when fully paid for the same shall be nonassessable. There shall be a statement on each stock certificate certifying the following: "Full payment for the shares represented by this certificate has been received."

Section 5. Internal Revenue Code Section 1244. All Stock issued shall be considered "Section 1244 Stock" as is defined under Internal Revenue Code Section 1244. Any qualified person or entity receiving such stock shall be entitled to any benefits as explained in that Internal Revenue Code Section.

#### ARTICLE VI.

##### INCORPORATOR

The name and address of the incorporator is as follows: Sharon M. Maslon, C.P.A., 3550 South 58 West, Idaho Falls, Idaho 83402.

Sharon M. Maslon, C.P.A., is a duly licensed Certified Public Accountant in the State of Idaho.

#### ARTICLE VII.

The name and address of the initial Directors named by the incorporator to serve until the first election of the directors shall be as follows:

Sharon M. Maslon, C.P.A., 3550 South 58 West, Idaho Falls, Idaho 83402.

The name and address of the registered agent of this professional corporation is:

Sharon M. Maslon, C.P.A., 3550 South 58 West, Idaho Falls, Idaho 83402.

The address of the registered office is 3550 South 58 West, Idaho Falls, Idaho 83402.

The initial officers of the professional corporation are:

Sharon M. Maslon, C.P.A., President

Donald P. Maslon, Secretary-Treasurer

ARTICLE VIII.

The corporation reserves the right to amend, add to, or repeal any provision contained in these Articles of Incorporation and the provisions set forth in the By-laws, if any.

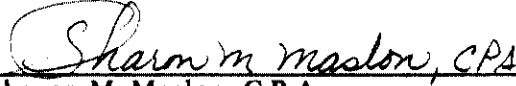
ARTICLE IX.

In the furtherance and not in limitation of the powers conferred by the laws of the State of Idaho, the Board of Directors is expressly authorized to frame and adopt By-Laws for the corporation as are not inconsistent with the laws of the State of Idaho of these Articles of Incorporation. Any By-Law or By-Laws so adopted by the Board of Directors may be amended or repealed by a vote of holders of record of a majority of the corporation's stock at any regular shareholder's meeting or any special shareholder's meeting called for that purpose.

ARTICLE X.

This corporation may be dissolved prior to the time fixed in these Articles of Incorporation, by an affirmative vote of stockholders with fifty-one percent (51%) of its voting stock at a meeting of the stockholders called for that purpose in the manner, not consistent with law, set forth in the By-Laws. In the event of such dissolution, the affairs of the corporation shall be wound up in a manner provided by Idaho law.

DATED this 29<sup>th</sup> day of August, 1990.

  
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Sharon M. Maslon, C.P.A.  
Incorporator