



CERTIFICATE OF ORGANIZATION LIMITED LIABILITY COMPANY

(Instructions on back of application)

FILED EFFECTIVE

2014 OCT -9 PM 1:19

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the limited liability company is:

Blueback Accounting, LLC

2. The complete street and mailing addresses of the initial designated office:

1010 N. Orchard, Ste. #2, Boise, ID 83706

(Street Address)

(Mailing Address, if different than street address)

3. The name and complete street address of the registered agent:

David Arkoosh

(Name)

3152 S. Bown Way, Suite 4, Boise, ID 83706

(Street Address)

4. The name and address of at least one member or manager of the limited liability company:

Name

Address

Jay Holmes

1010 N. Orchard, Ste. #2, Boise, ID 83706

5. Mailing address for future correspondence (annual report notices):

3152 S. Bown Way, Suite 4, Boise, ID 83706

6. Future effective date of filing (optional): _____

Signature of a manager, member or authorized person.

Signature

Typed Name: David Arkoosh

Signature _____

Typed Name: _____

Secretary of State use only

IDAHO SECRETARY OF STATE

10/09/2014 05:00

CK:2281262 CT:172099 BH:1444622

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BLUEBACK ACCOUNTING, LLC

Idaho Statement of Conversion

SECRETARY OF STATE
STATE OF IDAHO

The following Statement of Conversion is signed on behalf of Blueback Accounting, LLC (the "Converting Entity"), to convert from a professional limited liability company to Blueback Accounting, LLC (the "Converted Entity"), a limited liability company, pursuant to Idaho Code Section 30-18-401 et al.

1. The name of the Converting Entity immediately prior to filing this Certificate is Blueback Accounting, LLC.
2. The jurisdiction where the Converting Entity first formed is Idaho.
3. The Converting Entity is a professional limited liability company.
4. The name of the Converted Entity following conversion, as set forth in the Certificate of Organization attached hereto as Attachment A, is Blueback Accounting, LLC.
5. The jurisdiction where the Converted Entity is formed is Idaho.
6. The Converted Entity is a limited liability company.
7. The Converting Entity approved the conversion contained in this Idaho Statement of Conversion as required under Idaho Code 30-18-403.

The undersigned, being duly authorized to sign on behalf of the Converting Entity, has executed this certificate on the 6th day of October, 2014.

BLUEBACK ACCOUNTING, LLC



Jay Holmes
Member

IDAHO SECRETARY OF STATE

10/09/2014 05:00

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