

State of Rhode Island and Providence Plantations
BUSINESS CORPORATION

ORIGINAL ARTICLES OF INCORPORATION

The undersigned acting as incorporator(s) of a corporation under Chapter 7-1.1 of the General Laws, 1956, as amended, adopt(s) the following Articles of Incorporation for such corporation:

FIRST. The name of the corporation is DAVID G. LUCIER, C.P.A., INC.

(A professional service corporation pursuant to 7-5.1-1 of the General Laws, 1956, as amended) (strike if inapplicable)

SECOND. The period of its duration is (if perpetual, so state) perpetual

THIRD. The purpose or purposes for which the corporation is organized are:

To provide accounting services to the general population and to provide any related services which are not expressly contrary to law, as well as to provide any other legal service allowed and permitted by law of a certified public accountant firm.

The corporation shall have power: (See §7-1.1-4 of the General Laws, 1956, as amended.)

(a) To have perpetual succession by its corporate name unless a limited period of duration is stated in its articles of incorporation.

(b) To sue and be sued, complain and defend, in its corporate name.

(c) To have a corporate seal which may be altered at pleasure, and to use the same by causing it, or a facsimile thereof, to be impressed or affixed or in any other manner reproduced.

(d) To purchase, take, receive, lease, or otherwise acquire, own, hold, improve, use and otherwise deal in and with, real or personal property, or any interest therein, wherever situated.

(e) To sell, convey, mortgage, pledge, lease, exchange, transfer and otherwise dispose of all or any part of its property and assets.

(f) To lend money and to use its credit to assist its employees.

(g) To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge or otherwise dispose of, and otherwise use and deal in and with, shares or other interests in, or obligations of, other domestic or foreign corporations, associations, partnerships or individuals, or direct or indirect obligations of the United States or of any other government, state, territory, governmental district or municipality or of any instrumentality thereof.

(h) To make contracts and guarantees and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds, and other obligations, and secure any of its obligations by mortgage or pledge of all or any of its property, franchises, and income.

(i) To lend money for its corporate purposes, invest and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.

(j) To conduct its business, carry on its operations, and have offices and exercise the powers granted by this chapter, within or without this state.

(k) To elect or appoint officers and agents of the corporation, and define their duties and fix their compensation.

(l) To make and alter by-laws, not inconsistent with its articles of incorporation or with the laws of this state, for the administration and regulation of the affairs of the corporation.

(m) To make donations for the public welfare or for charitable, scientific or educational purposes.

(n) To transact any lawful business which the board of directors shall find will be in aid of governmental authority.

(o) To pay pensions and establish pension plans, pension trusts, profit-sharing plans, stock bonus plans, stock option plans and other incentive plans for any or all of its directors, officers and employees.

(p) To provide insurance for its benefit on the life of any of its directors, officers, or employees, or on the life of any stockholder for the purpose of acquiring at his death shares of its stock owned by such stockholder.

(q) To be a promoter, partner, member, associate, or manager of any partnership, enterprise or venture.

(r) To have and exercise all powers necessary or convenient to effect its purposes.

FOURTH. The aggregate number of shares which the corporation shall have authority to issue is:

(a) If only one class: Total number of shares ... 600 no par

(If the authorized shares are to consist of one class only, state the par value of such shares or a statement that all of such shares are to be without par value.)

OR

(b) If more than one class: Total number of shares ... 0/0

(State (A) the number of shares of each class thereof that are to have a par value and the par value of each share of each such class, and/or (B) the number of such shares that are to be without par value, and (C) a statement of all or any of the designations and the powers, preferences and rights, including voting rights, and the qualifications, limitations or restrictions thereof, which are permitted by the provisions of title 7 of the General Laws in respect of any class or classes of stock of the corporation and the fixing of which by the articles of association is desired, and an express grant of such authority as it may then be desired to grant to the board of directors to fix by vote or votes any thereof that may be desired but which shall not be fixed by the articles.)

FIFTH. Provisions (if any) dealing with the preemptive right of shareholders pursuant to §7-1.1-24 of the General Laws, 1956, as amended:

Said corporation shall have the right in case of any sale of shares of stock of any stockholder to another eligible person to purchase said shares at the lowest price at which said stockholder is willing to sell before the same shall be sold by him to any other eligible person; provided, however, that said corporation shall exercise its right to purchase within thirty (30) days after the stockholder shall have notified it in writing of his desire to sell said shares and the price at which he is willing to sell, and if the corporation shall decide to purchase said shares, such stockholder shall, upon tender of the purchase price thereof, transfer to the corporation the shares so sold, and if the corporation shall not elect to purchase said shares within the said thirty (30) days, then such stockholder may, at any time within twenty (20) days after the expiration of said thirty (30) days, sell said shares to any other eligible person but at not less than the price at which the same were offered to this corporation. This provision may be changed at any time by agreement between the stockholders and the corporation.

SIXTH. Provisions (if any) for the regulation of the internal affairs of the corporation:

The corporation shall indemnify and hold harmless each person who shall serve at any time hereafter as a director or officer of the corporation from and against any and all claims and liabilities to which such person shall become subject by reason of his having heretofore or hereafter been a director or officer of the corporation, or by reason of any action alleged to have been heretofore or hereafter taken or admitted by him as such director or officer and shall reimburse each such person for all legal and other expenses reasonably incurred by him in connection with any such claim or liability; provided, however, that no such person shall be indemnified against or be reimbursed for any expense incurred in connection with any claim or liability arising out of his own negligence or willful misconduct.

SEVENTH. The address of the initial registered office of the corporation is
1126 Hartford Avenue, Johnston, RI 02919 (add Zip Code)
and the name of its initial registered agent at such address is:
David J. Lucier

EIGHTH. The number of directors constituting the initial board of directors of the corporation is 1 and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are:

(If this is a close corporation pursuant to §7-1.1-51 of the General Laws, 1956, as amended, state the name(s) and address(es) of the officers of the corporation.)

Name	Address
David J. Lucier President	1126 Hartford Ave., Johnston, RI
David J. Lucier Secretary	1126 Hartford Ave., Johnston, RI
David J. Lucier Treasurer	1126 Hartford Ave., Johnston, RI

NINTH. The name and address of each incorporator is:

Name	Address
David J. Lucier	1126 Hartford Ave., Johnston, RI

TENTH. Date when corporate existence to begin (not more than 30 days after filing of these articles of incorporation):

Immediately

Dated January 28, 1986

David J. Lucier

STATE OF RHODE ISLAND } City
COUNTY OF PROVIDENCE } In the Town } of Johnston

in said county this 29th day of January, A.D. 1936
then personally appeared before me David C. Lucier

each and all known to me and known by me to be the parties executing the foregoing instrument, and they severally acknowledged said instrument by them subscribed to be their free act and deed.

John A. Burlanger
Notary Public
Notary Public

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00275

JAN 31 1936

Lucier

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OFFICE OF SECRETARY
TEL. 277-3185

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF BUSINESS REGULATION
BOARD OF ACCOUNTANCY
100 NORTH MAIN STREET
PROVIDENCE, RHODE ISLAND 02903

January 28, 1986

David J. Lucier, CPA
1126 Hartford Avenue
Johnston, RI 02919

Dear Mr. Lucier:

This letter will attest to the fact that you were awarded Rhode Island CPA Certificate #1310 on March 22, 1982 and remain in good standing with the Rhode Island Board of Accountancy.

Very truly yours,

RHODE ISLAND BOARD OF ACCOUNTANCY

Nancy W. Thomas

Nancy W. Thomas
Executive Secretary

ACORD CERTIFICATE OF INSURANCE

SET TAB STOPS AT AREA
ISSUE DATE (MM/DD/YY)
01/24/86

PRODUCER

Wm. J. Burke & Assoc. Inc.
P. O. Box 1158
4372 Post Road
East Greenwich, RI 02818-1158

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

COMPANIES AFFORDING COVERAGE

COMPANY LETTER **A** Rollins Burdick Hunter
COMPANY LETTER **B**
COMPANY LETTER **C**
COMPANY LETTER **D**
COMPANY LETTER **E**

INSURED

David J. Lucier, CPA
1408 Atwood Avenue
Johnston, RI 02919

COVERAGES

THIS IS TO CERTIFY THAT POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH POLICIES.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIABILITY LIMITS IN THOUSANDS		
						EACH OCCURRENCE	AGGREGATE
	GENERAL LIABILITY				BODILY INJURY	\$	\$
	<input type="checkbox"/> COMPREHENSIVE FORM				PROPERTY DAMAGE	\$	\$
	<input type="checkbox"/> PREMISES/OPERATIONS				BI & PD COMBINED	\$	\$
	<input type="checkbox"/> UNDERGROUND EXPLOSION & COLLAPSE HAZARD						
	<input type="checkbox"/> PRODUCTS/COMPLETED OPERATIONS						
	<input type="checkbox"/> CONTRACTUAL				PERSONAL INJURY		\$
	<input type="checkbox"/> INDEPENDENT CONTRACTORS						
	<input type="checkbox"/> BROAD FORM PROPERTY DAMAGE						
<input type="checkbox"/> PERSONAL INJURY							
	AUTOMOBILE LIABILITY				BODILY INJURY (PER PERSON)	\$	
	<input type="checkbox"/> ANY AUTO				BODILY INJURY (PER ACCIDENT)	\$	
	<input type="checkbox"/> ALL OWNED AUTOS (PRIV. PASS.)				PROPERTY DAMAGE	\$	
	<input type="checkbox"/> ALL OWNED AUTOS (OTHER THAN PRIV. PASS.)				BI & PD COMBINED	\$	
	<input type="checkbox"/> HIRED AUTOS						
	<input type="checkbox"/> NON-OWNED AUTOS						
	<input type="checkbox"/> GARAGE LIABILITY						
	EXCESS LIABILITY				BI & PD COMBINED	\$	\$
	<input type="checkbox"/> UMBRELLA FORM						
	<input type="checkbox"/> OTHER THAN UMBRELLA FORM						
	WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY				STATUTORY		
	\$				(EACH ACCIDENT)		
	\$				(DISEASE-POLICY LIMIT)		
	\$				(DISEASE-EACH EMPLOYEE)		
A	OTHER Professional Liability	AL41848	07/01/85	07/01/86	Limit-\$250,000 Deductible-\$1,000		

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

CERTIFICATE HOLDER

Secretary Of State
270 Westminister Street
Providence, RI 02903

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE