

**RESTATED
ARTICLES OF ORGANIZATION OF
KEVIN D. WEST, CPA, LLC**

In accordance with the provisions of Section 29-3202, Arizona Limited Liability Company Act, the undersigned Kevin D. West, CPA, LLC hereby adopts the following Articles of Organization restating in their entirety the Articles of Organization filed with the Arizona Corporation Commission on September 24, 2002, as amended to date. The Restated Articles of Organization hereinafter appearing supersede the original Articles of Organization and all amendments thereto.

1. NAME. The name of the limited liability company is: KEVIN D. WEST, CPA, PLLC (the "Company").

2. PROFESSIONAL SERVICE. The professional service the Company will perform is the practice of accounting and all related matters.

3. REGISTERED OFFICE. The address of the registered office in Arizona is 705 N. Beaver Street, Flagstaff, AZ 86001, located in Coconino County, Arizona.

4. STATUTORY AGENT. The name, street and mailing address of the statutory agent for the Company is:

US Service Corp.
1138 North Alma School Road
Suite 101
Mesa, AZ 85201

5. MANAGEMENT. Management of the Company is vested in one or more managers. If the members of the Company have elected more than one manager, the managers or any one of them will have the authority to act for and bind the Company. Any person dealing with the Company may rely on the latest filed Articles of Organization, as amended, as designating the current manager or managers. The manager's name and mailing address are:

Kevin D. West, CPA
705 N. Beaver Street
Flagstaff, AZ 86001

6. MEMBERS. The name and mailing address of each member who owns a twenty percent or greater interest in the capital or profits of the Company are:

Kevin D. West, CPA
705 N. Beaver Street
Flagstaff, AZ 86001

7. INDEMNIFICATION. Subject to the further provisions in this Article 6 and to the extent allowed by applicable Arizona law, the Company will indemnify any and all of its members, managers, former members and former managers (the "Indemnified Parties") as follows:

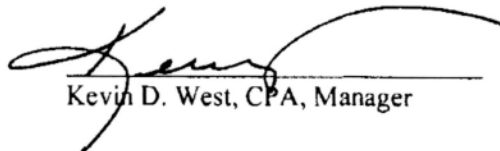
- a. The Company will indemnify the Indemnified Parties against Covered Expenses. For purposes of these Articles of Organization, the term "Covered Expenses" means all expenses, legal fees, costs, judgments, fines and amounts paid in settlement which may be actually and reasonably incurred, rendered or levied in any threatened, pending or completed action, suit or proceeding brought against any of the Indemnified Parties for or on account of any action or omission alleged to have been committed while acting as a member or manager of the Company.
- b. When a member or manager reports to the Company that he has incurred or may incur Covered Expenses, the Company will, within a reasonable time, determine in a manner consistent with applicable Arizona law whether, in regard to the matter involved, the person acted or failed to act in good faith and in a manner reasonably believed to be in, or not opposed to, the best interests of the Company and, with respect to any criminal action or proceeding, had no reasonable cause to believe his conduct was unlawful.
- c. If the Company determines that the person acted or failed to act in an appropriate manner, indemnification will be mandatory and will be automatically extended as specified in this Section 6.
- d. The Company will have the right to refuse indemnification in any instance in which the person to whom indemnification would have otherwise been applicable refuses to allow the Company, at the Company's own expense and through counsel of its own choosing, to defend him in the action, suit or proceeding.
- e. Nothing contained in this Section 6 is intended to limit any right of indemnification or other rights provided by the Arizona Revised Statutes, or other applicable law.

8. Liability of Members and Managers. Members and managers of the Company will not be personally liable to the Company or its members for breach of fiduciary duty as a member or manager, except for:

- a. liability for any breach of a member's or manager's duty of loyalty to the Company or its members;

- b. liability for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; or
- c. liability made mandatory and prohibited from indemnification by the Arizona Revised Statutes.

23 IN WITNESS WHEREOF, the undersigned have executed this document on this day of February 2021.

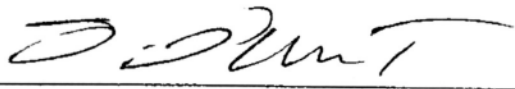


Kevin D. West, CPA, Manager

ACCEPTANCE BY STATUTORY AGENT

US SERVICE CORP., having been designated to act as Statutory Agent for KEVIN D. WEST, CPA, PLLC hereby consents to act in that capacity until removed or resignation is submitted in accordance with the Arizona Revised Statutes.

US SERVICE CORP.

By: 
Stephen L. West
Secretary/Treasurer

Date: February 24, 2021

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