

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

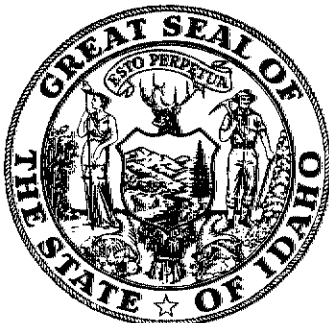
KOUPON KLIPPER, INC.

File number C 115733

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: July 12, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

ARTICLES OF INCORPORATION
OF
KOUAPON KLIPPER, INC.

JUL 12 8 38 AM '96
SECRETARY OF STATE
STATE OF IDAHO

I, the undersigned, acting as Incorporator of a corporation under the Idaho Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST

The name of the corporation is KOUAPON KLIPPER, INC.

SECOND

The location of the registered office of the corporation in the State of Idaho is 4301 N. RAMSEY ROAD, B-4, COEUR D'ALENE, IDAHO 83814.

THIRD

The name of the registered agent of the corporation is JEWELL DIANE WHISNER.

FOURTH

The period of its duration is perpetual.

FIFTH

The purpose or purposes for which the corporation is organized is the business of direct mail advertising of product coupons and inserts, and the transaction of any or all other lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

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IDAHO SECRETARY OF STATE
DATE 07/12/1996 0900 10381
CK #: 5310 CUST# 2998
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SIXTH

The aggregate number of shares which the corporation shall have authority to issue is TEN THOUSAND (10,000) shares of \$2.50 per share par value stock.

SEVENTH

Any one or more of the Directors may be removed either with or without cause, at any time, by a vote of the stockholders holding a majority of the stock at any special meeting called for that purpose.

EIGHTH

The number of directors constituting the initial Board of Directors of the corporation shall be not less than one (1) nor more than five (5), and the name and address of the person who is to serve as director until the first annual meeting of shareholders or until her successor is elected and shall qualify is:

JEWELL DIANE WHISNER
4301 N RAMSEY ROAD, B-4
COEUR D'ALENE, ID 83814

NINTH

The name and address of the Incorporator is:

JEWELL DIANE WHISNER
4301 N RAMSEY ROAD, B-4
COEUR D'ALENE, ID 83814

TENTH

The following shareholders subscribe to the following shares:

JEWELL DIANE WHISNER	5,100 SHARES
CHARLES B. WALL	2,000 SHARES
OPTIONAL SHARES AVAILABLE	1,000 SHARES
JOHN L. WALL	100 SHARES
JEWEL DENNY & FLOYD DENNY	1,000 SHARES

ELEVENTH

The personal liability of each director is eliminated provided that this provision shall not limit the liability of a director for those acts identified in Idaho Code 30-1-54 (2) (a) (b) (c) and (d) as said provisions are presently enacted or hereafter modified.

DATED this 10 day of July, 1996.

Incorporator:


JEWELL DIANE WHISNER

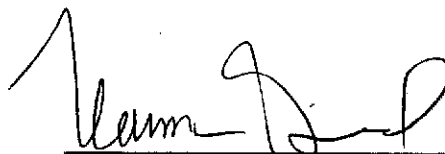
VERIFICATION

STATE OF IDAHO)

County of Kootenai)

I, Norma [Signature], a Notary Public, do hereby certify that on this 10 day of July, 1996, personally appeared before me JEWELL DIANE WHISNER, who, being by me first duly sworn, declared that she is the Incorporator of

KOUPON KLIPPER, INC., that she signed the foregoing document as Incorporator of the corporation, and that the statements therein contained are true.



Notary Public in and for the
State of Idaho.

Residing at: Grand Mar

My Commission Expires: 9/8/98