



**CERTIFICATE OF INCORPORATION  
OF**

**TAX & FINANCIAL SERVICES, INC.**

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: October 27, 1987



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: *Sandra M. [Signature]*

ARTICLES OF INCORPORATION

OF

TAX & FINANCIAL SERVICES, INC.

OCT 27 3 29 PM '87  
SECRETARY OF STATE

The undersigned hereby establishes a general business corporation pursuant to the Idaho Business Corporation Act and adopts the following charter:

1. The name of the corporation is Tax & Financial Services, Inc.
2. The corporation shall commence on October 14, 1987 and the period of its duration is perpetual.
3. The purposes for which the corporation is organized include the transaction of any and all lawful business, including, but not limited to, acquisition and development of real estate, reasonably related thereto.
4. The address of the initial registered office is 6054 Emerald, Boise, Idaho 83704. The name of its original registered agent at such address is Melanie Skidmore.
5. The initial Board of Directors who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are as follows:

Melanie Skidmore

Nawasa Bentzinger

6. The Board of Directors shall consist of two or more shareholders of the corporation as specified in its By-Laws, elected by the Shareholders of the corporation.

7. Each director shall hold office until the next annual meeting of the corporation or until his successor shall have been duly elected and qualified.

8. The officers of the corporation shall be a president, vice-president, secretary, and treasurer, and such other officers as the Board of directors shall designate from time to time.

9. The officers of the corporation shall be elected by the Board of Directors and shall hold office until their successors shall have been duly elected and qualified.

10. The duties and powers of the officers shall be such as are normal and customary for their respective positions and as further designated and defined by the Board of Directors.

11. The aggregate number of shares which the corporation shall have authority to issue is 10,000 shares of common voting stock with no par value per share. The amounts of consideration received in exchange for the no par value stock will be determined by the Board of Directors.

12. Shares shall be voted only by the holder of record or another shareholder of the corporation in accordance with a written proxy executed by the holder of record.

13. The shares of the corporation held by a deceased or retired shareholder shall be either redeemed or canceled by the corporation, or transferred to another shareholder within six months after the date of death or retirement. Shares shall not be transferred to a non-shareholder without first being offered at their fair market value to the remaining shareholders of the corporation in proportion to their respective share holdings. Shares not so redeemed or transferred within the required period of time shall be canceled at the end of such period.


14. The names and addresses of the incorporators are as follows:

Melanie Skidmore  
6054 Emerald  
Boise, Idaho 83704

Nawasa Bentzinger  
6054 Emerald  
Boise, Idaho 83704

The undersigned applies to the State of Idaho, by virtue of the laws of the land, for a charter for the purposes and with the powers, etc., declared in the foregoing instrument.

Dated this 14th day of October, 1987.

  
Melanie Skidmore

  
Nawasa Bentzinger

STATE OF IDAHO     )  
                              )ss.  
County of Ada    )

On this 14 day of oct, 1987, before me, the undersigned, a Notary Public in and for said state, personally appeared Melanie Skidmore known to me to be the person whose names is subscribed to the within and foregoing instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Sylvia Carson

STATE OF IDAHO     )  
                              )ss.  
County of Ada    )

On this 14 day of oct, 1987, before me, the undersigned, a Notary Public in and for said state, personally appeared Nawasa Bentzinger known to me to be the person whose names is subscribed to the within and foregoing instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Sylvia Carson