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SECRETARY OF STATE
STATE OF IDAHO

**ARTICLES OF INCORPORATION
OF
THE TREASURE VALLEY ESTATE PLANNING COUNCIL, INC.**

The undersigned, acting as the incorporator of a nonprofit corporation ("Corporation") organized under and pursuant to the Idaho Nonprofit Corporation Act, Chapter 3, Title 30, Idaho Code ("Act"), adopts the following Articles of Incorporation ("Articles").

**ARTICLE I
NAME OF THE CORPORATION**

The name of the Corporation is THE TREASURE VALLEY ESTATE PLANNING COUNCIL, INC.

**ARTICLE II
STATUS**

The Corporation is a nonprofit corporation.

**ARTICLE III
PERIOD OF DURATION**

The period of duration of the Corporation is perpetual.

ARTICLES - 1

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ARTICLE IV
REGISTERED OFFICE AND AGENT

The location of the Corporation is in the City of Boise, County of Ada, and in the State of Idaho. The address of the initial registered office is 1009 West Fort Street, Boise, Idaho 83702, and the name of the initial registered agent at this address is Susan M. Graham.

ARTICLE V
PURPOSES

The purposes for which the Corporation is organized and will be operated are as follows:

- A. To foster intelligent cooperation and a cordial understanding among the members as to the proper relationship between the functions of the attorney, certified public accountant, chartered life underwriter, trust representative, and certified financial planner in the field of estate planning.
- B. To assist its members in keeping abreast of laws and conditions affecting business and personal taxation and the knowledge of each member with his sphere.
- C. To promote the common business interests of the members of the Corporation within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986, as amended from time to time.

D. To seek legislation in furtherance of the Corporation's exempt purposes through lobbying activities and other means consistent with Section 501(c)(6) of the Internal Revenue Code of 1986, as amended from time to time.

E. To exercise all powers granted by law necessary and proper to carry out the foregoing purposes. Nothing herein contained shall be deemed to authorize or permit the Corporation to carry on any business for profit, to exercise any power, or to do any act that a corporation formed under the Act, or any amendment thereto or substitute therefor, may not at that time lawfully carry on or do.

ARTICLE VI LIMITATIONS

No part of the net earnings or the assets of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article V hereof. The Corporation may engage in some political activities provided such activities are not the Corporation's primary activity. Notwithstanding any other provisions of these Articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code of 1986, as amended from time to time.

ARTICLE VII

MEMBERS

The Corporation shall have members who shall have such rights as are provided in the Act that are consistent with the management authority that these Articles grant the Board of Directors of the Corporation. All requirements for membership in the Corporation shall be set forth in the Corporation's Bylaws.

ARTICLE VIII

BOARD OF DIRECTORS

The affairs of the Corporation shall be managed by its Board of Directors. The number of Directors serving on the Board of Directors shall be fixed in accordance with the Corporation's Bylaws, which number shall be no less than three. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected by the members of the Corporation in the manner and for the term provided in the Bylaws of the Corporation.

The names and street addresses of the persons constituting the initial Board of Directors are:

NAME

ADDRESS

Susan M. Graham

1009 West Fort Street
Boise, Idaho 83702

David C. Cooper

901 W. Bannock Street
Boise, Idaho 83702

Dave Turner

P.O. Box 7928
Boise, Idaho 83707

Jay E. Combs

877 W. Main Street, 5th Floor
Boise, Idaho 83702

Matthew S. McMurry

~~888 Broad Street~~
~~300 Main Street, Suite 250~~
Boise, Idaho 83702

Wes Seideman

P.O. Box 140616
Boise, Idaho 83714

ARTICLE IX

MEMBERSHIP DUES

Membership dues may be charged to all members or classes of membership in equal amounts or in varied amounts among the different classes of membership. The Board of Directors is authorized to fix the amount of membership dues from time to time, and to make them payable at such times or intervals, and upon such notice, and by such methods as the Board of Directors may prescribe.

ARTICLE IX

DISTRIBUTION ON DISSOLUTION

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all liabilities of the Corporation, distribute all the assets of the Corporation consistent with the purposes of the Corporation to such organization or organizations as shall at that time qualify as exempt organizations under

Section 501(c)(6) of the Internal Revenue Code of 1986, as amended from time to time, in such manner as the Board of Directors shall determine. Any such assets not so distributed shall be distributed by the district court of the county in which the principal office of the Corporation is then located, exclusively for the purposes or to such organizations, as such court shall determine to be consistent with the purposes of the Corporation.

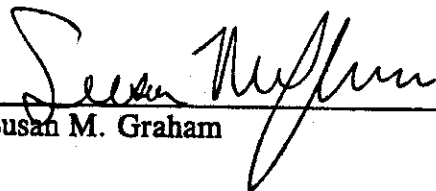
ARTICLE X INCORPORATOR

The name and street address of the incorporator is Susan M. Graham, 1009 West Fort Street, Boise, Idaho 83702.

ARTICLE XI BYLAWS

Provisions for the regulation of the internal affairs of the Corporation shall be set forth in the Bylaws.

DATED this 31st day of October, 2006.



Susan M. Graham