

State of Idaho

Department of State

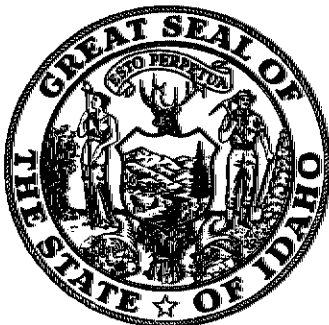
CERTIFICATE OF INCORPORATION OF

JTH CORPORATION
File number C 109471

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: February 16, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seidel*

FEB 16 3 49 PM '95
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
JTH CORPORATION

IDAHO SECRETARY OF STATE
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OK #: 3221 DIST# 11689
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THE UNDERSIGNED, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation.

FIRST

The name of the corporation is JTH Corporation.

SECOND

The period of its duration is perpetual.

THIRD

The purpose for which the corporation is organized is the transaction of any or all lawful business for which the corporation may be incorporated under the Idaho Business Corporation Act.

FOURTH

The aggregate number of shares which the corporation shall have the authority to issue is 100,000 with no par value per share.

FIFTH

Shareholders shall have a preemptive right to acquire unissued or treasury shares or securities convertible into such shares or carrying a right to subscribe to or acquire shares, except as provided in the Idaho Business Corporation Act.

SIXTH

The location of the initial registered office of the corporation is 1365 East Corniche Court, Boise, Idaho 83706 and the name of its initial registered agent is James T. Hardy.

SEVENTH

The number of directors constituting the initial Board of Directors is one (1), and the names and addresses of the person who is to serve until the first annual meeting of the shareholders and until their successors is elected and qualified is:

James T. Hardy
1365 East Corniche Court
Boise, Idaho 83706

EIGHTH

The name and address of the incorporator is as follows:

David P. McAnaney
P.O. Box 737
537 West Bannock Street - Suite 215
Boise, ID 83701-0737

NINTH

The Board of Directors is expressly authorized to alter, amend or repeal the By-Laws of the corporation and to adopt new By-Laws, subject to repeal or change by a majority vote of the shareholders.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this
13 day of February, 1995.

David P. McAnaney