



CERTIFICATE OF INCORPORATION
OF

TAX PLANNING, INC.

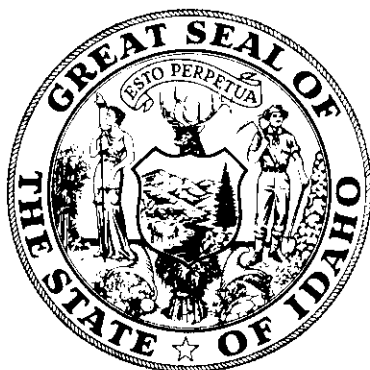
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of Articles of Incorporation for the incorporation of _____

TAX PLANNING, INC.

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: January 21, 1982



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Penny Gura*

ARTICLES OF INCORPORATION

OF

TAX PLANNING, INC.

KNOW ALL MEN BY THESE PRESENTS:

That I, the undersigned, being of full age and a citizen of the United States, do this day voluntarily form a corporation under the provisions of the Idaho Business Corporation Act, and I hereby certify in writing:

ARTICLE I
NAME

The name of the corporation shall be Tax Planning, Inc.

ARTICLE II
PURPOSES AND POWERS

The purposes for which this corporation is formed are to engage in any lawful act or activity for which corporations may be organized under the Idaho Business Corporation Act and to possess and exercise all the powers and privileges granted by the Idaho Business Corporation Act or by any other law of Idaho, together with any lawful powers and privileges incidental thereto, so far as such powers and privileges are necessary or convenient to the conduct, promotion or attainment of the business or purposes of the corporation.

ARTICLE III
DURATION

Subject to dissolution in the manner provided by law, the corporation shall be perpetual.

ARTICLE IV
REGISTERED OFFICE

The registered office of said corporation in the State of Idaho shall be located at 1201 Falls Avenue East, Suite 22, Twin Falls, in the County of Twin Falls. The post office address of the registered office of said corporation in the State of Idaho, County of Twin Falls shall be P.O. Box 1752, Twin Falls, Idaho 83301. Tim L. Kay shall be the registered agent at the address set forth above.

ARTICLE V
CORPORATE STOCK

The aggregate number of shares which the corporation shall have authority to issue is 10,000, all of which shall have a par value of \$1.00 per share.

ARTICLE VI
INCORPORATOR

Following is the name and post office address of the incorporator:

NAME OF INCORPORATOR

Tim L. Kay

POST OFFICE ADDRESS

P.O. Box 1752
Twin Falls, ID 83301

ARTICLE VII
MANAGEMENT

The business of the corporation shall be managed by a board of at least three (3) directors, except that if all of the shares of the corporation are owned beneficially and of record by either one (1) or two (2) stockholders, the number of directors may be less than three (3) but not less than the number of stockholders. A director shall hold office for the term for which he was named or elected and until his successor is elected and qualified. Tim L. Kay shall serve as director until the first annual meeting of shareholders or until his successor is elected and qualified.

ARTICLE VIII
BY-LAWS

The initial By-laws of the corporation shall be adopted by its board of directors. The power to alter, amend or repeal the By-laws or adopt new By-laws, subject to repeal or change by action of the shareholders, shall be vested in the board of directors.

IN WITNESS WHEREOF, I have hereunto set my hand
this 20th day of JAN, 1982.

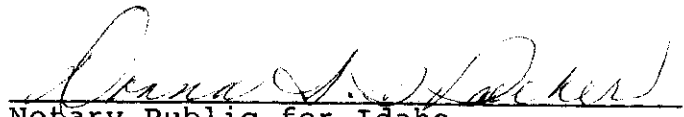


Tim L. Kay

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 20 day of January, 1982, before me, the undersigned, a notary public in and for said county and state, personally appeared Tim L. Kay, known to me to be the person whose name is subscribed to the within 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 same day and year in this certificate first above written.



Notary Public for Idaho
Residing at Twin Falls, Idaho

