

State of Idaho

Department of State

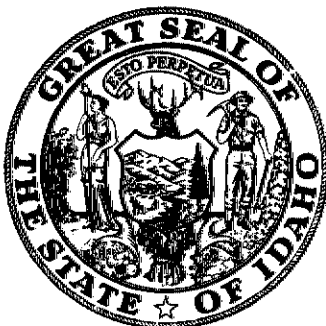
CERTIFICATE OF INCORPORATION OF

INTEGRATED PLANNING SERVICES, INC.
File number C 108783

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: December 29, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Ava Seibel*

ARTICLES OF INCORPORATION
OF
INTEGRATED PLANNING SERVICES, INC.

The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby forms a corporation under the laws of the State of IDAHO.

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ARTICLE I NAME

The name of the corporation shall be INTEGRATED PLANNING SERVICES, INC.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in or transact any and all lawful activities or business permitted under the laws of the United States, the State of IDAHO, or any other state, county, territory or nation. In particular it shall be the business of the corporation to DO ANY AND ALL PARALEGAL WORK, INCLUDING PREPARING LEGAL DOCUMENTS UNDER THE DIRECTION AND CONTROL OF LICENSED ATTORNEYS, INTERVIEWING PEOPLE FOR LEGAL WORK TO BE DONE BY LICENSED ATTORNEYS, AND ALL ASSOCIATED WORK CONNECTED THEREWITH.

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ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 100 shares of common stock having a par value of \$50.00 per share.

ARTICLE IV ADDRESS

The street address of the initial registered office of the corporation shall be 2501 SHERMAN #403 and the name of the initial Registered Agent for the corporation at that address is: DENNIS W. SELLERS
COEUR D'ALENE, ID. 83814

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ARTICLE V SPECIAL PROVISIONS

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations issued thereunder. Such actions as may be necessary shall be deemed to have been taken by the appropriate officers to accomplish this compliance.

ARTICLE VI TERM OF EXISTENCE

This corporation shall exist perpetually.

ARTICLE VII LIMITATION OF LIABILITY

Each director, stockholder and officer, in consideration for his services, shall, in the absence of fraud, be indemnified, whether then in office or not, for the reasonable cost and expenses incurred by him in connection with the defense of, or for advice concerning any claim asserted or proceeding brought against him by reason of his being or having been a director, stockholder or officer of the corporation or of any subsidiary of the corporation, whether or not wholly owned, to the maximum extent permitted by law. The foregoing right of indemnification shall be inclusive of any other rights to which any director, stockholder or officer may be entitled as a matter of law.

ARTICLE VIII SELF DEALING

No contract or other transaction between the corporation and other corporations, in the absence of fraud, shall be affected or invalidated by the fact that any one or more of the directors of the corporation is or are interested in a contract or transaction, or are directors or officers of any other

corporation, and any director or directors, individually or jointly, may be a party or parties to, or may be interested in such contract, act or transaction, or in any way connected with such person or person's firm or corporation, and each and every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from this contracting with the corporation for the benefit of himself or any firm, association or corporation in which he may be in any way interested. Any director of the corporation may vote upon any transaction with the corporation without regard to the fact that he is also a director of such subsidiary or corporation.

This corporation shall have a minimum of TWO DIRECTORS. The initial Board of Directors shall consist of:

DENNIS W. SELLERS, 2501 SHERMAN, NUMBER 403, COEUR D ALENE, IDAHO 83814;

LESLIE ANN SELLERS, 2501 SHERMAN, NUMBER 403, COEUR D ALENE, IDAHO 83814.

ARTICLE IX INCORPORATOR

The name and address of the incorporators are:

DENNIS W. SELLERS, 2501 SHERMAN, NUMBER 403, COEUR D ALENE, IDAHO 83814.

LESLIE ANN SELLERS, 2501 SHERMAN, NUMBER 403, COEUR D ALENE, IDAHO 83814.

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this 10 day of October, 19 94

INCORPORATOR:

Dennis W. Sellers

INCORPORATOR:

Leslie A. Sellers

STATE OF Idaho
COUNTY OF Boone

The foregoing instrument was executed and acknowledged

before me this 10th day of October, 1994, by
Dennis W. Sellers & Leslie A. Sellers

(SEAL)

Arlene Pischner
Notary Public
State of Idaho
My Commission Expires:
12-12-98

I, DENNIS W. SELLERS registered Agent to accept service of process;
to keep the office open during prescribed hours; to post my name
(and any other officers of said corporation authorized to accept
service of process at the above designated address) in some
conspicuous place in the office as required by law.

Registered Agent:

Dennis W. Sellers

STATE OF Idaho
COUNTY OF Boone

BEFORE ME, the undersigned authority, this day personally
appeared DENNIS W. SELLERS & Leslie A. Sellers, who, after
being duly sworn, deposes and says that the facts and matters
contained above are true and correct, and that he has executed
the same for the purposes expressed herein.

WITNESS my hand and official seal this 10th day of
October, 1994

(SEAL)

Arlene Pischner
Notary Public
State of Idaho
My Commission Expires:
12-12-98