

# State of Idaho

## Department of State

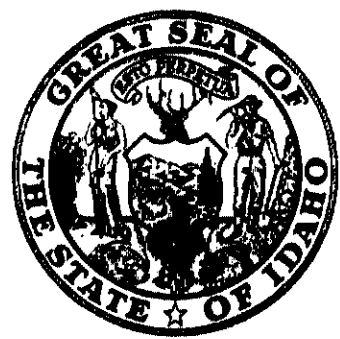
### CERTIFICATE OF INCORPORATION OF

RAE & DJ, 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: December 20, 1991



*Pete T. Cenarrusa*

SECRETARY OF STATE

*Jonya Coulson*

Corporation Clerk

ARTICLES OF INCORPORATION

OF

RAE & DJ, INC.

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The undersigned incorporator, desiring to form a corporation pursuant to the provisions of the Idaho Business Corporation Act, adopt the following articles of incorporation:

ARTICLE ONE

Name. The name of the corporation is RAE & DJ, INC.

ARTICLE TWO

Purposes. The purpose of the corporation is to operate and maintain a H & R Block Tax Preparation and service business or businesses. The corporation may further engage in any or all lawful business for which corporations may be organized under the Idaho Business Corporation Act.

ARTICLE THREE

Duration. The period of duration of this corporation is perpetual.

ARTICLE FOUR

Registered Office and Registered Agent. The address of the corporation's initial registered office in the State of Idaho is 2129 Ora Avenue, City of St. Maries, County of Benewah, State of Idaho 83861. The name of the corporation's initial registered agent at such address is Ruth Udager.

#### ARTICLE FIVE

Stock. The total authorized number of par value shares of stock is Ten Thousand (10,000). The stock will be without par value.

#### ARTICLE SIX

Transfer of Stock. In case a stockholder desires to sell his shares of stock, he must first offer them for sale to the remaining stockholders, it being the intention to give them a preference in this purchase of such shares, and any attempted sale in violation of this provision is null and void.

A stockholder desiring to sell his stock shall file notice in writing of his intention with the secretary of the corporation, stating the terms of sale, and unless his terms are accepted by any or all other stockholders within thirty (30) days thereafter, they shall be deemed to have waived their privilege of purchasing and he will be at liberty to sell to anyone else.

#### ARTICLE SEVEN

Directors. The number of directors constituting the initial Board of Directors is three (3), and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualify are:

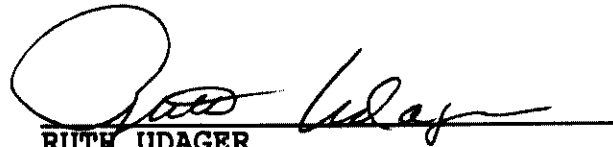
| NAME              | ADDRESS                                          |
|-------------------|--------------------------------------------------|
| 1. Ruth Udager    | 2129 Ora Avenue<br>St. Maries, Idaho 83861       |
| 2. David Monzingo | 341 South 23rd Street<br>St. Maries, Idaho 83861 |
| 3. Jolyn Monzingo | P.O. Box 581<br>St. Maries, Idaho 83861          |

ARTICLE EIGHT

Incorporator. The name and address of the  
incorporator for this corporation is:

| NAME           | ADDRESS                                    |
|----------------|--------------------------------------------|
| 1. Ruth Udager | 2129 Ora Avenue<br>St. Maries, Idaho 83861 |

EXECUTED in duplicate this 17<sup>th</sup> day of  
December, 1991.

  
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 RUTH UDAGER